

SULLIVAN COUNTY New Hampshire



**Annual Report
Of the
Board of Commissioners,
Other Elected Officials and
Department Heads

Fiscal Year 2006**

**Sullivan County NH
FY06 COUNTY ANNUAL REPORT**

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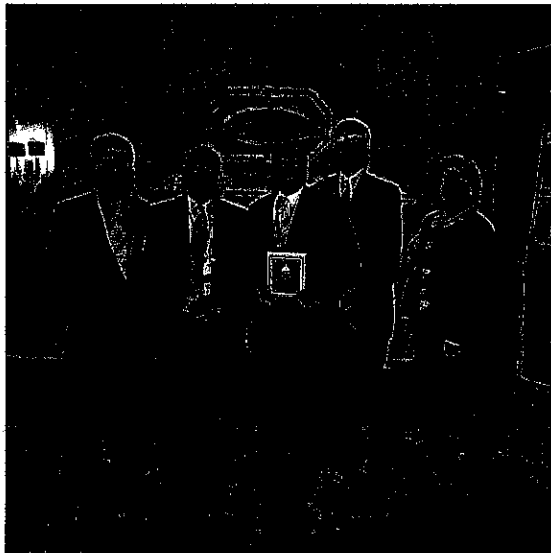
NHAC 2005 COUNTY AWARDS



**2005 NHAC County Team Award
Commissioners Office Staff – Dodi, Sharon, Janice & Laurie**

Pictured left to right:

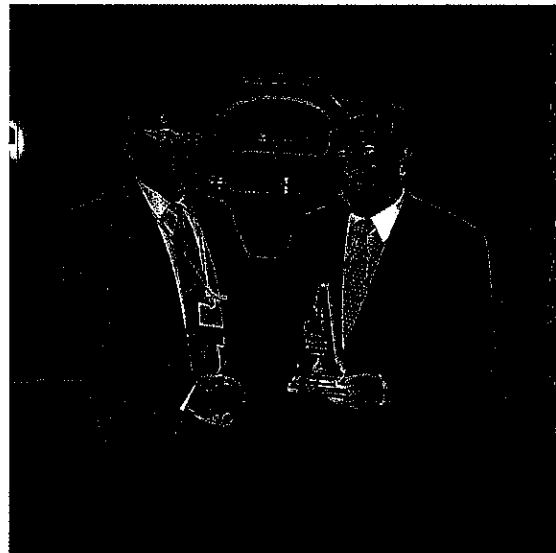
Dodi Violette – Account Clerk I
Sharon Johnson-Callum – Administrative Assistant
Janice Bryk – Payroll Clerk
Ed Gil de Rubio – County Manager
Laurie Geer – Account Clerk II/Receptionist



**2005 NHAC Administrator of the Year
Ed Gil de Rubio**

Pictured Left to right:

John Cloutier – Delegation, Chair
Donald Clarke – Commissioner, Chair
Ed Gil de Rubio – County Manager
Ben Nelson – Commissioner, V. Chair
Brenda Ferland – Delegation EFC Chair



**2005 NHAC Legislator of the Year
Senator Bob Odell**

Pictured Left to right

Donald Clarke – Commissioner
Bob Odell – NH Senator

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DIRECTORY

Board of Commissioners

Donald S. Clarke, Chair – District 1
Elected Position Serving a 4 Yr Term.
Term expires 12/31/06

Bennie C. Nelson, V. Chair – District 2
Elected Position: Serving a 4 Yr Term.
Term expires 12/31/08)

Ethel Jarvis, Clerk – District 3
Elected Position: Serving a 2 Yr Term.
Term expires 12/31/06

Address:
14 Main Street
Newport NH 03773
Tel. 603.863-2560
Fax. 603.863-9314
Email:
commissioners@sullivancountynh.gov
Web Site: www.sullivancountynh.gov

County Manager

Ed Gil de Rubio
Appointed Position

Address:
14 Main Street
Newport NH 03773
Tel. 603.863-2560
Fax. 603.863-9314
Email: ed@sullivancountynh.gov

County Treasurer

Mark Pitkin
Elected Position: Serving a 2 Yr Term
Term expires 12/31/06

Address:
14 Main Street
Newport NH 03773
Tel. 603.863-2560
Fax. 603.863-9314

Conservation District

Janice Heighes, District Manager

Address:
24 Main Street
Newport NH 03773
Tel. 603.863-4297
Fax. 603.863-4730
Email: Janice.Heighes@email.nacdnet.org

Board of Supervisors:

- ❖ David Grobe – Chair, Plainfield
- ❖ Leon Stevens – V. Chair, Claremont
- ❖ John Luther – Treasurer, Acworth
- ❖ Cornelia Sargent, Claremont
- ❖ Doddridge Johnson, Sunapee
- ❖ Associate Supervisor:
 - o Richard Elsesser (Acworth)

County Attorney's Office

Marc Hathaway, Attorney

Address:
14 Main Street
Newport NH 03773
Tel. 603.863-7950/9365
Fax. 603.863-0015
Email: ca3@sullivancountynh.gov

- ❖ Assistant Attorneys:
 - David Park
 - Jack Bell

County Facilities & Operations

Greg Chanis, Director

Address:
5 Nursing Home Drive
Claremont NH 03773-7344
Tel. 603.542-9511 Ext. 230
Fax. 603.542-2829
Email: facilities@sullivancountynh.gov

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Department of Corrections
Scott Hagar, Superintendent

Website: www.sullivancountynh.gov

Address:
103 County Farm Road
Claremont NH 03743
Tel. 603.542-8717
Fax. 603.542-4311
Email: doc@sullivancountynh.gov

Health Care (Nursing Home)
Scott Wojkiewicz, Administrator
(Began 9/25/06)
Courtney Marshall, Former
Administrator (7/1/05 – 9/8/06)

Address:
5 Nursing Home Drive
Claremont NH 03773-7344
Tel. 603.542-9511 Ext. 217
Fax. 603.542-9214
Email:
nursinghome@sullivancountynh.gov
Web site: www.sullivancountynh.gov
Admissions Director:
Brenda Temple, Ext. 292
Director of Nursing:
Heidi Smith, Ext. 287

Human Resources Office
Peter Farrand, Director

Address:
5 Nursing Home Drive
Claremont NH 03773-7344
Tel. 603.542-9511 Ext. 286
Fax. 603.542-9214
Email:
humanresources@sullivancountynh.gov
Web site: www.sullivancountynh.gov

Human Services Department
Sherrie Curtis, Coordinator

Address:
5 Nursing Home Drive
Claremont NH 03773-7344
Tel. 603.542-9511 Ext. 210
Fax. 603.542-9214
Email:
humanservices@sullivancountynh.gov

Registry of Deeds

Sharron King, Registrar
Elected Position: 2 Yr Term
Term Expires – 12/31/06

Address:
PO Box 448
Newport NH 03773
Tel. 603.863-2110
Fax. 603.863-0013

Deputy Registrar:
Chaunee Baker (Appointed)

Sheriff's Office

Michael L. Prozzo, Jr., High Sheriff
Elected Position: 2 Yr Term
Term Expires – 12/31/06

Address:
PO Box 27
Newport NH 03773
Tel. 603.863-4200
Fax. 603.863-0012
Email: sheriff@nhvt.net
Web site: sullivancounty-nh.com
Chief Deputy Sheriff:
Vacant Position
Secretary/Special Deputy:
Barbara Sprague

UNH Cooperative Extension
Seth Wilner, Office Manager

Address:
24 Main Street
Newport NH 03773
Tel. 603.863-9200
Fax. 603.863-4730
Web site: <http://www.ceinfo.unh.edu>
Educators & Program Assistants:

- o *4-H Development*
Nancy Berry and Robin Luther
- o *Agricultural Resources &
Environmental Stewardship*
Seth Wilner
- o *Forester* – Chuck Hersey
- o *Family & Consumer Resources*
Gail Kennedy
- o *Nutrition Connections*
Sandy Trybulski

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Victim Witness Program

Cindy Vezina, Coordinator

Address:

14 Main Street

Newport NH 03773

Tel. 603.863-8345

Fax. 603.863-0015

Email: ca4@sullivancountynh.gov

State & District Courts

Claremont District Court

Tel. 603.542-6064

Newport District Court

Tel. 603.863-1832

Probate Court

Tel. 603.863-3150

Superior Court

Tel. 603.863-3450

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SULLIVAN COUNTY FACTS PAGE

BRIEF HISTORY

Sullivan County is located in the West Central area of New Hampshire. The county was named after Brigadier General John Sullivan, a Revolutionary war hero in late 1700's. Previously Sullivan County was part of Cheshire County. On July 5, 1827 Sullivan County came into being and established its own recording site in Newport, which is currently the county seat. The county consists of 528 square miles and includes fourteen towns and one city*:

Acworth, Charlestown, Claremont, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Plainfield, Springfield, Sunapee, Unity, and Washington.*

The population in Sullivan County is currently 41,283 (*Estimate extracted from LGC 2004/2005 NH Municipal Officials Directory*).

COUNTY GOVERNMENT

- ❖ Sullivan County employs 307 employees (part and full time, effective 6-30-06 pay end).
- ❖ The majority of the employees are employed at the Sullivan County Health Care (nursing home) in Unity, followed by Department of Corrections, Facilities & Operations, Sheriff's Office, Registry of Deeds, Attorney's Office, County Commissioners' Office, Cooperative Extension, and Conservation Department. Per NH State mandates the County subsidizes employees in the following programs: Victim Witness Protection, Conservation and Human Services.
- ❖ The County owns approximately 1,500 acres of land, which includes, in Newport, the Remington B. Woodhull County complex and Records Building on Main Street, and in Unity, the

Sullivan County Health Care (nursing home), Department of Corrections and several out buildings, along with several land properties located in the Town of Unity.

COUNTY GOVERNMENT IS MADE UP OF TWO BRANCHES

The Executive Branch consists of three Commissioners with two commissioners elected every two years and the third commissioner every four years. The Board of Commissioners duties are mandated by NH Statute RSA 28. The Commissioners are part-time elected officials responsible for overall supervision of County Departments, buildings and land, and exercise budgetary oversight over all County expenditures. The Commissioners meet the first and third Tuesday, of each month, with department heads to discuss old and new business. The Commissioners submit, on a fiscal year (July 1st to June 30th), a budget to the County Delegation for approval. Minutes from the Commissioners public meetings may be attained through the Commissioners Office or can be viewed on line at: www.sullivancountynh.gov

The Legislative Branch, the County Delegation, consists of thirteen elected Representatives. The role of the County Delegation is to approve the necessary funds to operate the County. The Delegation Executive Finance Committee reviews the Commissioners' budget, then submits the budget (with any modifications) to the full County Delegation who then vote on the funds. County Delegation minutes may also be attained from the Commissioners Office or can be viewed on line at: www.sullivancountynh.gov.

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**COUNTY GOVERNMENT DEPARTMENTS &
THEIR ROLE**

Commissioners Office - The Commissioners Office is located on Main Street in Newport, the County seat. This office is the primary office for the Board of Commissioners, and currently employs four employees: a Payroll Clerk, an Accounts Payable Clerk, an Administrative Assistant, and a Secretary/Receptionist. The employees perform a number of duties which include: coordinating meetings among officials and public, preparing budgetary reports for Department Heads and Auditors, handling employee benefits, accounts payable & receivable, monitoring grants as the fiscal agent and maintaining records for all County Offices. The Board of Commissioners convene the first and third Tuesday of each month @ 1:30 p.m. The first Tuesday meeting is held in Newport, at the Commissioners' Office Conference Room, while the third Tuesday meeting is held in Unity, at the Sullivan County Health Care facility Recreation Room. Commissioners' meetings are open to the public, excluding Executive Sessions (non public). The Board's goal with each meeting is to allow discussion of old and new business and to monitor the progress and performance levels of each of the following departments: County Manager, Sullivan County Health Care, Facilities & Operations, Department of Corrections, Registry of Deeds, Sheriff's Office, Human Services, UNH Cooperative Extension, Conservation, County Attorney's Office, Victim / Witness Program, Payroll, and the County Commissioners' Office.

County Manager - The County Manager serves as the Commissioners' agent, for the financial and administrative management of Sullivan County. The Manager oversees and

coordinates the business, fiscal, purchasing and human resources activities of the following departments and functions: 1) Sullivan County Health Care, 2) Department of Corrections, 3) Commissioners' Office, 4) Maintenance of all County Property, 5) Human Relations, 6) Communications and Information Technology, 7) Cooperative Extension, and 8) Conservation District.

County Treasurer - The Treasurer is a two-year elected term, with the position receiving its authorization from the NH Constitution. The position is part time with duties, mandated by RSA's (NH State RSA Chapter 29) that include the accountability of all moneys belonging to the county, with a follow up report at the end of each fiscal year.

Registry of Deeds - The position of Registrar is a two year elected position, receiving its authorization from NH Constitution, Part #2 Article 71 & 72. Sullivan County Registry of Deeds is located on Main Street in Newport. The duties of the Registrar, dictated by RSA's, include the recording, reproduction and indexing of legal documents pertaining to real estate, and the reporting to the cities and towns (for tax purposes) of all transfers of property and the maintenance of records dating back to 1827. The Registry records an average of 50-75 documents a day, with people utilizing the facility in person or through the Registry website:

<http://www.nhdeeds.com/slvn/web/start.htm>
each day. Along with the elected Registrar, the Registry of Deeds currently employs a Deputy Registrar and one part time clerk.

Sheriff's Office - The Sheriff's Office receives its legally mandated authorization from NH Constitution, Part #2 Article 71, and additionally

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from RSA section 104:6. The Sheriff's Office is located on Sunapee Street in Newport. Along with the High Sheriff (the chief law enforcement officer to each Sheriff's Office, a two year elected term) there is a Chief Deputy, three full time and 7 part time Deputies, and a full time Secretary/Special Deputy. In New Hampshire, the Sheriff's authority reaches throughout and within the boundaries of the State, sharing jurisdiction with local law enforcement agencies. Some of their duties include: rural patrols, criminal investigations, support of local law enforcement initiatives, vehicle escorts, transport of inmates/juveniles/involuntary emergency admissions, prisoner control, civil services, and Superior Court capias & extraditions. Check out the Sheriff's Office Web site @: sullivancounty-nh.com for further details and to view the County's "Most Wanted".

Attorney's Office - The County Attorney's Office is located on Main Street in Newport. The County Attorney is a constitutionally elected official and is the chief law enforcement officer in the County. The County Attorney is charged with prosecution of felonies and misdemeanor appeals from the district courts and works in conjunction with the State Attorney General's Office, Sheriff's Department, NH State Police and local police departments. In addition, the County Attorney represents the County in all civil matters involving the departments or agents of the county, and works with the medical referee in cases of untimely deaths. Along with the County Attorney, the County Attorney's Office currently employs two Assistant Attorneys and two full time secretaries. The office also works closely with the **Victim Witness Program**. The Victim Witness

Program was created to ensure that the rights of the victim are protected; reducing the impact the crime and resulting involvement in the criminal justice system has on the lives of victims and witnesses. State, Local, and County resources fund this program, which staffs one Victim Witness Program Coordinator.

Sullivan County Health Care - The Sullivan County Health Care facility (nursing home) is located on the County Farm Road in Unity. The Health Care employs approximately 222 (total includes Facilities & Operations) and provides both Skilled and Intermediate levels of care for its residents. The Sullivan County Health Care Rehabilitation Department has available to them a registered Physical Therapist as well as Occupational Therapist when needed, and the home assists in applying for Nursing Home assistance. Along with the MacConnell Unit, which was built specifically to meet the needs of the resident with Alzheimer's Disease, the home also helps with Respite Care - a service allowing someone to take time off from caring for a family member at home.

DAILY RATES - Medicaid: Effective August 2005 \$129.22, Effective Feb 2006 \$137.51, Effective August 2006 \$140.81. Semi-Private/Private \$195 (eff. 7-1-03 to current date). These rates include: room accommodations, meals (including special diets ordered by physicians), 24 hour nursing care, assistance with activities, personal care items, laundry service, routine dental treatments, prescribed medical dressing items, social services, most recreational activities, and oxygen concentrators or tanks. Additional items such as physician services, podiatrist services, pharmacy services, medical supplies are billed to insurance carriers first then to the responsible party. An updated list of

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items available can be obtained by contacting the Nursing Home at 603.542-9511.

Conservation District - The Conservation District Office is located on Main Street in Newport. Sullivan County Conservation District is a subdivision of state government established in 1946 under NH RSA, Chapter 432. The Conservation District is a branch of county government and funded through the County budget. District programs are administered by one full-time employee under the direction of an all-volunteer Board of Supervisors who must be residents of the County. Among the many services provided are soil interpretation and capability information, assistance with the preparation of NH Wetland Permit Applications, calculation of Soil Potential Indexes for Farmland in Current Use, and sales of native trees and shrubs in the spring. The Conservation District also provides technical assistance for the installation of conservation practices in partnership with USDA Natural Resources Conservation Service through the many Farm Bill cost share programs. The conservation districts act as a link between federal and state agencies and landowners for conservation of soil and water resources.

UNH Cooperative Extension - UNH Cooperative Extension is located in the same building as the Conservation District office. In partnership with Sullivan County, the State of New Hampshire and the Federal Government, Cooperative Extension provides practical, research-based education and information to people of all ages in Sullivan County. Sullivan County Extension Educators in Natural Resources, Family, Community and 4-H Youth Development, advised by a local advisory council, work together

to strengthen the local economy, enhance the environment, develop human potential and strengthen families and communities. Activities include face-to-face technical assistance, group workshops and program series, volunteer support, web-based and printed information including fact sheets, newsletters and updates on timely topics. The County subsidizes a portion of Cooperative Extension through the use of one of its buildings, Extension Educator travel and expenses, payroll for two full time support staff and one part time, and through grants.

Department of Corrections

The Department of Corrections is located at the Unity complex, near the County Health Care facility. The Department of Corrections employs 34 employees, which includes a Superintendent, a Corrections Secretary, three nurses, a LADC, 4 Community Corrections Officers and 24 Corrections Officers.

The Department of Corrections consist primarily of three main divisions.

1. Jail and House of Corrections Division: pretrial detention of adult males and females awaiting trial and sentencing ranging from minimum to maximum Security and secure detention of adult males and females sentenced to 1 year or less on felony and misdemeanor crimes.
2. Community Corrections Division: consisting of a Inmate Transitional Housing Unit, Work Release, Home Confinement and GPS/RF Electronic monitoring. Community Corrections is also responsible for the Sullivan County Intervention Program, Community Service Program, and the newly implemented Sullivan County Pretrial Services Program.

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3. Medical Services Division:
provides medical and mental health services and substance abuse treatment and education programs to the men and women incarcerated, regardless of their judicial status.

The current jail facility was built in 1978 for approximately 44 inmates. Today, the facility's average population range is between 85 and 95 offenders, with a peak population of 125 inmates.

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**SULLIVAN COUNTY BOARD OF COMMISSIONERS REPORT
Fiscal Year 2006**

Fiscal year 2006 has been another busy and eventful year for your Board of Commissioners. Our activities can be divided into three categories: implement or complete plans made over the past three or four years, address issues that surfaced during the year and begin planning for the next few years.

Our primary focus this past year has been to continue to bring a high quality of care to our residents at Sullivan County Nursing Home, renamed Sullivan County Heath Care, while decreasing or eliminating the tax burden to our county taxpayers. We have been able to achieve both goals due in a large part to our management contract with Genesis Healthcare Corporation. Genesis has been able to increase our census and revenue while providing our staff with training and management solutions at the same time as increasing the number of residents receiving skilled care.

The above mentioned improvement in the bottom line has enabled us to address a multitude of deferred maintenance issues, develop a plan for our unused or underutilized buildings and to actually demolish some of the unused ones.

Two new issues arose during the year that required action by the Board. The first was the potential of an eminent crisis relating to the Avian Flu. The Board of Commissioners instructed the County Manager to organize a regional committee in the hopes of structuring a "county wide" emergency plan. This effort has been successful with a committee that includes municipalities within and beyond the county's geographical boundaries, with the assistance of the N.H. Dept. of Health and Human Services to have a final emergency plan scrutinized by a "table top exercise" prior to June of 2007.

Another opportunity to help out Sullivan County residents presented itself early in the year. The County, through its association with the National Association of Counties, has been able to offer our residents the benefits of a prescription discount card. This card enables the residents of Sullivan County to receive a substantial discount on most prescriptions not covered by an insurance plan. To date this service has been utilized by more than 250 people and has saved them over \$7,000.

Over the last two years, the Commissioners have been studying the feasibility of a county owned Assisted Living Housing Complex. There has been a marketing study, an enhanced feasibility study and a business plan completed by two different consulting firms. Additionally, there were several focus groups that elaborated on the possibilities regarding the county re-providing this type of service. All indicators pointed in a positive direction for a county owned Assisted Living Housing Complex. The Commissioners will continue to explore this opportunity over the next fiscal year.

During this past year, the Commissioners with the help of the Sullivan County Criminal Justice Committee engaged Ricci Greene Association to conduct a "Needs Assessment Study" regarding the entire criminal justice system in Sullivan County. This study will analyze all of the functional areas of our criminal justice system and will empirically recommend alternatives for our county jail.

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With an eye to the future, the Board of Commissioners, County Manager, County Department Heads, County Sheriff, County Attorney and the Registrar of Deeds will conduct a strategic seminar in August. The goal of this daylong meeting is to establish a two to three year window of goals for the County. Additionally, we will review methods of communication expectations and our organizational culture. Once a plan is finalized the Commissioners, County Manager, County Sheriff, County Attorney and the Registrar of Deeds will meet with the Delegation to review the results and collect their input.

Once again, the Board of Commissioners would like to thank all our employees for their hard work and dedication to make Sullivan County a better place for everybody every day. We particularly want to thank all employees for their cooperation and understanding to implement all the changes we have made over the past couple of years. Well done everybody!

Sullivan County Board of Commissioners

Donald S. Clarke, Chair

Ben C. Nelson, Vice Chair

Ethel Jarvis, Clerk

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**COUNTY ATTORNEY'S REPORT
Fiscal Year 06**

The past year was a busy one for the Sullivan County Attorney's Office. In Sullivan County Superior Court last year there were 501 new cases filed and 324 re-entries. Of the 501 new cases filed in Superior Court, 409 of those cases were felonies. In addition to the work in the Superior Court, we continue to work closely with area law enforcement by providing legal advice in criminal investigations and prosecution services in the District Court, as circumstances require.

We welcome Assistant Sullivan County Attorney John "Jack" Bell to our staff. Jack is a wonderful addition to our office having 20 years of experience in private practice, which included a substantial amount of criminal defense work. Jack is a superior trial attorney and will enhance this office's ability to represent the citizens of Sullivan County. Assistant County Attorney Jack Bell joins Assistant County Attorney David Park to give this office an unprecedented level of competence, experience and integrity.

We also welcome Holly Pariseau to our office as a full-time employee. Holly's previous part-time position was made a full-time position in the last budget and she is providing much needed support to our office manager, Melanie O'Sullivan. Melanie and Holly continue to serve as the backbone of the office, managing a huge volume of paper and information while always presenting a friendly and professional image to those dealing with the office.

The prosecutorial responsibilities of the office are made easier by the competent and compassionate work of our Victim/Witness Coordinator Cindy Vezina. More important, however, is that Ms. Vezina's efforts insure that the concerns and questions of those involved in the criminal justice system as victims and/or witnesses are addressed promptly and professionally. Ms. Vezina plays a major role in our continued commitment to the victims of violent crimes. Each year she works with area law enforcement and Women's Supportive Services to organize the domestic violence-training program we provide to Sullivan County law enforcement.

Last year saw the birth of the Grafton-Sullivan County Child Advocacy Center (after this "CAC"), which is the end result of several years of planning, coordinating and grant writing. The CAC is designed to serve and protect abused and neglected children in Sullivan and Grafton Counties through the collaborative actions of a multi-disciplinary team of community professionals including law enforcement, prosecution, child protection, health care and victim/crisis support services. The CAC has opened offices in Newport and Lebanon and is already proving its value under the competent direction of Cathy Bean who has proven to be an exceptional CAC Coordinator. Assistant Sullivan County Attorney David Park, who is wonderful working with abuse, neglect and sexual assault victims, has been assigned as this office's liaison to the CAC.

The major threat to the safety of our community remains substance abuse. Heroin, Oxycontin, Crack Cocaine, along with other drugs and alcohol play a prominent role in a majority of our criminal cases. The continued efforts of law enforcement, coupled with effective prosecution and sentences that recognize the need for both punishment and treatment, remain the most effective response to this problem.

In closing, I would like to thank the citizens of Sullivan County, the County Commissioners and the members of the Sullivan County Delegation for their continued support. My entire

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staff and I are proud to work for and with you for a better Sullivan County.

*Respectfully submitted,
Marc B. Hathaway
Sullivan County Attorney*

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**SULLIVAN COUNTY SHERIFF'S OFFICE
Fiscal Year 2006**

To the Honorable Commissioners of Sullivan County:

I am happy to report another successful year for the Sheriff's Office.

One of our major accomplishments is the Project 54 grant, which allowed us to outfit the cruisers with voice-activated controls for sirens, lights, and radio frequency changes. The department is one of only two sheriffs' departments in the State to outfit its cruisers with the voice recognition software.

We have, again, acquired the grant for the Underage Alcohol Task Force. This is the fourth grant we have received for this worthwhile endeavor. We work closely with Claremont, Newport, Sunapee, and Goshen Police Departments as well as the NH State Police and Liquor Enforcement.

The Western New Hampshire Special Operations Unit (SOU), continues to work closely with area agencies, continuing to train and upgrade equipment.

The Sheriff's Office, again, has contracted with the Town of Unity to provide police coverage for them.

Through a Homeland Security grant, we were able to acquire an additional tower to improve radio communication for Claremont Police, and the Sullivan County Sheriffs Office. The will be the third tower located in the County.

With a grant from the U. S. Department of Justice, my department was able to purchase eight (8) tasers, at no cost to the County, to be used for patrol and courtroom security. Our continued training, and new equipment provide further safety of our deputies.

By means of a generous donation by Sturm Ruger & Company, the department will now be carrying a new weapon, the P345D .45 caliber pistol. I want to express my sincere appreciation to Sturm Ruger, who has been donating handguns to local law enforcement for many years.

New this year, and for the first time the Sullivan County Sheriff's Office has received a grant from the New Hampshire Fish & Game OHRV Wheeled Vehicle Enforcement. This will allow us to assist local departments, such as Claremont, Newport and Washington in the enforcement of OHRV laws.

Last, but not least, we want to welcome Michael J. Batista as a full-time deputy sheriff. He has been with the department since April. He has six (6) years of prior experience with the Newport Police Department. We have been fortunate to attract good, qualified people.

As the Sheriff of Sullivan County I would like to thank my staff for another great year. Their hard work and dedication are appreciated. I would also like to thank the Sullivan County

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Commissioners, County Delegation, citizens of Sullivan County, and all the law enforcement agencies in Sullivan County for their continued cooperation and support.

*Respectfully submitted,
Michael L. Prozzo, Jr.
High Sheriff*

MLPjr/bes

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**SULLIVAN COUNTY DEPARTMENT OF CORRECTIONS
Fiscal Year 2006**

Another productive year for the Department of Corrections is on the books. Our agency continues to make positive changes, both organizationally and operationally as part of our ongoing effort to improve service to the constituents of Sullivan County.

Here are just a few examples of our improved services:

Division of Community Corrections

Doug Roberts, Director of Inmate Programs was promoted to the rank of Lieutenant. Lt. Roberts is the head of the Division of Community Corrections and all inmate education / rehabilitation programs for the department. The Community Corrections division has been growing since its inception back in September 2003. Originally starting as a work release program, community corrections now employs four officers and encompasses the following services:

- Inmate Transition from Incarceration to Community via the Inmate Transitional Housing Unit.
- Electronic Monitoring, GPS and Home Confinement
- The Sullivan County Intervention Program, aka The SCIP Program
- Inmate Community Service Program
- Reality Check – Youth Diversion / Awareness Tour Program
- Pretrial Services and Bail Supervision

Our fledgling Inmate Community Service Program had a remarkable year. Over 700 hours of inmate community service and correctional supervision was provided to area non-profits and municipalities since July 2005.

Projects included:

- West Unity Church – landscaping and spring cleanup
- Charlestown Fire Department – painting
- Town of Goshen – Landscaping and painting
- Town of Claremont – Moody Park spring cleanup and landscape work.
- Town of Unity and State of NH – adopt a highway / roadside cleanup

In addition to providing community service labor, over 400lbs of vegetables from the Inmate Garden Project were donated to local soup kitchens. All of our community service programs are an example of our belief that "Jails make great neighbors".

Tours of the Inmate Transitional Housing Unit and the Jail can be scheduled by calling 603-542-9511 ex. 202.

Division of Medical Services

Since our separation from Sullivan County Health Care, the Department of Corrections - Division of Medical Services has been a self sustained unit, providing professional care and services to the inmate population. Our three full time nurses work wonderfully with our

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compliment of highly qualified per diem staff under the supervision of Carol Lady, Medical Services Coordinator. Ramona Berman has joined our team of professionals to provide full time alcohol and drug counseling to offenders under our supervision. Welcome aboard Ramona!

Corrections Emergency Response Team

The Sullivan County Corrections Emergency Response Team or CERT was formed in June 2005 in recognition of the changes in the inmate population and the increasing need for specialized tactics and equipment. CERT is a board selected team of 8 officers who receive specialized training and certifications to handle emergency situations within the jail and prisoner security during transports.

On May 7-10, 2006, four CERT officers and the Superintendent traveled to Moundsville, West Virginia to participate in the annual Mock Prison Riot, sponsored by OLETC. Hundreds of teams from across the nation and around the world gathered to take part in this unique training opportunity. The trip was a wonderful training opportunity and great exercise in team building. Plans are already in the works to send a regional team from County jails in New Hampshire.

Jail Needs Assessment

On July 15, 2006 the County hired RicciGreene Associates out of New York City to conduct a jail needs assessment study. The consultants kick off meeting on June 21st provided stakeholders and criminal justice members with project expectations, goals, and objectives. The consultants will primarily focus on two key phases:

1. The Needs Assessment Phase – consists of a criminal justice system survey, inmate population profiles, and alternatives to jail.
2. Pre-Architectural Planning Phase – is the development of a master plan, economic feasibility, architect selection and facility programming.

The study is expected to take approximately 6-8 months to complete. Additional information on the needs assessment and the planning of new institutions can be found at <http://www.sullivancountynh.gov/corrections/Jail%20Study.htm>

As you can see, we were very busy last year developing and expanding new programs to increase our presence in the community and to enhance public safety. All of our employees are committed to excellence and our mission. I'm confident that next year will be even more challenging and rewarding as we move forward in our needs assessment study and continue to make positive changes. Our continued success is a reflection of our dedicated employees, our community volunteers, and the unwavering support we have received from our county commissioners and county delegation. Thank you.

*Respectfully submitted,
Scott R. Hagar
Superintendent*

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**COUNTY MANAGER'S REPORT
Fiscal Year 2006**

FY 06 marked a continuum of Sullivan County providing regional leadership. The Commissioners and I along with our appointed department heads and elected officials are determined to advance county government to a whole new level of regional commitment.

With the threat of the Avian Flu comes the opportunity to prepare a regional emergency plan. Under the official direction from the Board of Commissioners Sullivan County has organized a "Regional Preparedness Committee." The members of the committee are the communities of Sullivan County, New London, Sutton and Wilmot. Additionally, SAU 43, SAU 6, New London Hospital and Valley Regional Hospital are members of this group. It is our hope as time progresses to try and have members from the private sector become actively involved with this process.

To date, we have applied for grant money to hire a consultant in order to guide the committee through a very thorough elaborate process. It is our expectations to have a regional emergency plan completed with a "Table Top Exercise" implemented by June of 2007. Needless to say this is a very ambitious vision but the committee is committed to the success of this project.

The County is currently undergoing a "Needs Assessment" for our entire criminal justice system. Again, this project is a regional exercise trying to ascertain our current system and visualizing projections for the future. Input from the various law enforcement agencies, the Department of Corrections, the sheriff, county attorney, the delegation, the commissioners, the public defender and various other "stake holders" in the criminal justice system are part of this project. We anticipate completing the "Needs Assessment" by February of 2007. Once this study is accomplished we can formulate a capital plan for the County Jail.

Assisted Living is making another appearance in county government. Sullivan County previously had an assisted living complex fifteen years ago. Formerly housed at Maple Hill, the facility was never revived after the infamous fire that destroyed the structure. After two feasibility plans, a business plan and several focus groups the county is currently engaged in taking this project to a higher level. Over the next twelve months we will be choosing a designer to initiate a schematic design. Additionally, we will develop planning and marketing guidelines, a legal review, financing plans, long-term care options, a service delivery plan and a plan for governmental roles.

Obviously, this is an extremely tall task. Fortunately we are working with Mike Pulling of Health Care Management Associates who has over twenty years of experience in the assisted living field. It is our attention to complete the next stage of this project by June of 2007.

As you can see, this past year has been extremely busy. Sullivan County is truly a dynamic entity. The staff, elected and appointed officials keep the county headed in a highly prolific and progressive direction. It is because of their dedication and hard work we are able to

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accomplish our goals. As always thank you to the citizens of Sullivan County. Due to your understanding and confidence our dreams become reality.

*Respectfully Submitted,
Ed Gil de Rubio
County Manager*

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**COUNTY FACILITIES AND OPERATIONS DIRECTOR'S REPORT
Fiscal Year 2006**

FY 2006 was a busy and exciting year for the Facilities and Operations Department of Sullivan County. Included in the overall FY 06 budget was an ambitious Capital Budget, which totaled over 1.2 million dollars. Some of the projects funded by this budget included:

- Demolition of 6 structures totaling over 25,000 ft² at the Unity Complex
- Purchase of 50 new electric beds, 100 new over bed tables and 100 new mattresses for Sullivan County Health Care
- Purchase of a 48 h.p. Kubota Tractor with several attachments.
- Replacement of the main backup generator at Sullivan County Health Care.
- Complete renovation of 3 shower/whirlpool rooms at Sullivan County Health Care.
- A major upgrade to the heating system at Sullivan County Health Care which, when complete, will allow every resident and staff member individual control over the temperature of their room or office.
- Complete renovation of the Ahern Building in Unity, giving Sullivan County a modern, attractive and comfortable space to hold special events, meetings and staff trainings
- Restoration of all the windows at the Woodhull Building in Newport, utilizing an innovative system, which replaces single pane glass with double pane insulated glass panels while preserving the original wood sash and frames. In addition, the beautiful stained glass panels located in the courtroom on the 3rd floor were removed, professionally restored and reinstalled with exterior energy panels.

In addition to these projects, the talented staff members of the department are working hard everyday, providing the necessary support services in the areas of facilities maintenance, housekeeping, laundry and central purchasing. I would like to take this opportunity to thank them all for their efforts. I would also like to thank the County Manager and his staff, the County Commissioners and the entire County Delegation for their continued support, suggestions and encouragement.

Respectfully Submitted

Greg Chanis, Director of Facilities and Operations

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**SULLIVAN COUNTY HEALTH CARE REPORT
Fiscal Year 2006**

Sullivan County Health Care, formerly Sullivan County Nursing Home, saw a great number of changes in FY '06. The name change is indicative of the progressive strides made by the entire staff towards improving resident care services and increasing the number of patient days.

With an almost completely new management team on board by yearend SCHC achieved its goal of hiring the best and most competent individuals for the leadership roles in their departments. Heidi Smith, RN, joined the team as the Director of Nursing in August 2005. Heidi has done a great job increasing the nursing department's staffing ratios and developing systems changes that have improved resident care and family satisfaction. Brenda Temple, Admissions Director, and Patti Koscielniak, External Care Coordinator, have led the admissions department to essentially filling the facility with a challenging mix of patients. Ron McPhall, Food Service Director, has moved the dietary department from a contract service operation (Fitz, Voight) to a self-sufficient Sullivan County operation without inmate labor. In the process Ron has added employee lunch service, steam table service on the McConnell Unit, variety and freshness to the new menus, all within budget. June Brunelle, Clinical Reimbursement Coordinator, has developed her skills over the past year to insure accurate documentation leading to higher reimbursement for the facility. Betsy Braginetz, Social Services Director, and Ann LaBelle, Activities Director, are the newest members of the team with new ideas and energy to improve resident life at SCHC.

In May of 2006 Patti and Brenda featuring the expanded physical, occupational, and speech therapy department orchestrated a successful "rehab reunion/ open house". Several former residents who had successfully "graduated" from the rehabilitation program and moved back home attended the event and were awarded certificates.

SCHC achieved a balanced budget for the first time in several years in FY'06, not needing to tap into County property tax funds.

Despite the up and downs of a tough survey process and close scrutiny from all angles as highlighted in local press reports and editorials, the employees of Sullivan County Health Care continue to believe that SCHC is a great place to work and that "all day, every day we make life better" for our residents.

*Respectfully submitted,
Courtney Marshall
Nursing Home Administrator*

CENSUS AS OF: June 20, 2006

Licensed Beds	Medicaid Filled Beds	Private Filled Beds	HCBC Filled Beds	Medicare Filled Beds	Private Insurance	Total Filled Beds	Vacant Beds
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MacConnell	32	28	1	0	2	0	31	1
Stearns I	40	19	5	0	12	0	36	4
Stearns II	42	33	6	0	1	0	40	2
Stearns III	42	32	9	0	0	0	41	1
TOTAL BEDS	156	112	21	0	15	0	148	8

BUDGETED	112	21	1	10	0	144
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ACTUAL BUDGETED

Percentage Medicaid:	75.68%	77.78%
Percentage Private:	14.19%	14.58%
Percentage Medicare:	10.14%	6.94%
Percentage Private Insurance:	0.00%	0.00%
Percentage HCBC:	0.00%	0.69%
Percentage Filled:	94.87%	92.30%

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**SULLIVAN COUNTY HUMAN RESOURCES REPORT
FISCAL YEAR 2006**

The Human Resources Department is a two-person operation, which manages wages, benefits, personnel data and the application of policies and procedures for over 300 employees of the County. The Human Resources Manager and Human Resources Assistant are located in Unity in the Health Care Facility in Unity.

One of the most important responsibilities of the Human Resources Department in cooperation with the Payroll Officer, is the on-going administration and maintenance of the County's benefits program. In general, these benefits include:

- Health Insurance
- Dental Insurance
- Sick Leave
- Accumulated Earned Time
- Short-Term Disability
- Life Insurance
- 10-12 Paid Holidays
- NH State Retirement Plan
- Health Insurance for Retirees
- Section 125 Plan
- Differentials
- Deferred Compensation
- Tuition Assistance

NOTE: Eligibility for benefits varies based on employment status

Duties for the Human Resource Department also include all communications with the union (AFCSME Council Local 3438) members of the Health Care Facility.

As a team the Human Resource department in collaboration with all County Department Heads, strives to bring the County together under the mutual goal of creating honesty, respect and consistency throughout every interaction every employee has within their daily roles at Sullivan County.

Respectfully submitted,

Peter Farrand, Human Resource Director

Samantha Fletcher, Human Resource Assistant

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**DEPARTMENT OF HUMAN SERVICES
Fiscal Year 06**

HCBC (Home and Community Based Care)

The county is responsible for 25% of the cost for services provided to Sullivan County elderly and disabled residents in their home rather than a nursing home setting. Sullivan County has approximately 210 active cases. The cost for this service for FY 06 was \$605,155.00.

PROVIDER PAYMENTS

The county is responsible for 25% of the cost for services such as prescription drugs, hospitalization, emergency medical services, and durable medical equipment for Medicaid recipients living in nursing homes and the community. Sullivan County has approximately 482 active cases. The cost for this service for FY 06 was \$573,358.00.

OAA (Old Age Assistance)

This program offers recipients money payment and medical assistance for individuals 65 years of age and meeting the income eligibility guidelines. A change in this program for FY 06 was the increased cost of medical assistance from \$6.00 to \$27.00. Sullivan County has approximately 67 active cases. The cost for this service for FY 06 was \$49,902.00.

APTD (Aid to the Permanently and Totally Disabled)

This program also offers recipients monthly money payments and medical assistance for individuals meeting the income level guidelines. An increase in medical assistance from \$23.00 to \$52.00 was a change for FY 06. Sullivan County has approximately 397 active cases. The cost for this service for FY 06 was \$414,208.00

Nursing Homes

With the implementation of Senate Bill 409 effective January 1, 1999, the counties pay 25% of nursing home care. Sullivan County has approximately 287 recipients in nursing homes. The cost for FY 06 was \$1,846,791.00.

Board and Care of Children

The counties continue to work with the State of New Hampshire regarding court ordered services for families and children of Sullivan County. The counties are responsible for 25% of these costs. The cost for these services for FY 06 was \$788,958.00. 311 Children and families were served.

Annually each county is awarded Incentive Funds from the State of New Hampshire for the purpose of local agencies to administer programs to prevent court ordered out of home placement.

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These funds are distributed to each county based on a formula:

FY '06

General Fund Appropriation:	\$3,163,126.00	
County 15% guaranteed amount:	<u>\$ 474,469.00</u>	\$47,446.90
Remaining Amount	\$2,688,657.00	

The remaining amount is based on each county's juvenile population, for Sullivan County it is approximately 6%.

The Sullivan County Incentive Funds were awarded at our annual review day. Total funds received for FY 06 were \$149,699.00. Agencies receiving these funds through the application process were:

Southwestern Community Services, Good Beginnings, Children & Youth Services, Claremont Soup Kitchen, Lake Sunapee Mediation, Women's Supportive Services, SAU # 43 Early Childhood Support Team, Girl's Incorporated of NH, Claremont 21C and West Central Services.

*Respectfully submitted,
Sherrie Curtis, Administrator*

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SULLIVAN COUNTY CONSERVATION DISTRICT REPORT
24 Main Street, Newport, NH 03773 Tel. (603) 863-4297
Fiscal Year 2006

MISSION STATEMENT: To take available technical, financial, and educational resources, whatever their source, and focus or coordinate them so that they meet the needs of the local land user. We coordinate these services in partnership with the USDA Natural Resources Conservation Service (NRCS).

The services to Sullivan County included:

- **TECHNICAL ASSISTANCE** – Technical assistance was provided to landowners in Sullivan County either directly by the District Manager or through our technical partner, the USDA Natural Resources Conservation Service (NRCS). There were 16 requests from towns for assistance, 1 from public schools, 2 from non-profit organizations, 18 from private consultants and assistance was also provided to both state and federal agencies. The following is a listing of services and acreage affected within Sullivan County:

- ✓ 504 Acres of Nutrient Management planning
- ✓ 2 Agricultural Waste Management and Compost Systems designed
- ✓ 151 Acres of Grazing Management assistance
- ✓ 4 Wildlife Habitat plans written
- ✓ 27 Acres of Invasive Plant Control
- ✓ 611 Acreage under new Conservation Plans
- ✓ 8 Plans were written for woods roads
- ✓ 3,733 feet of woods roads were installed
- ✓ 1 projects were completed to exclude livestock from streambanks
- ✓ Soil Capability information for 132 individual parcels of land
- ✓ Soil Potential Indexes for Farmland in Current Use and Current Use information to 21 landowners
- ✓ Wetland permitting information, assistance and/or permit preparation to 72 landowners
- ✓ Conservation Tree and Shrub distribution – 3,100 conservation plants, fruit trees, bushes, and wetland flowers were sold to 82 landowners. Compost bins were also offered through the sale this year.
- ✓ Assessments and recommendations for 94 landowners with natural resource concerns

- **2006 Farm Bill Dollars received in Sullivan County**

Thirty-six applications for 2006 Farm Bill Programs were received, 8 for Wildlife Habitat Incentives Program (WHIP) and 28 for the Environmental Quality Incentive Program (EQIP). The actual dollar amount of requested funds totaled \$375,019 for EQIP and \$150,369 for WHIP. Out of the 28 EQIP applications, 16 have been approved for funding totaling \$243,856 and 4 WHIP applications have been approved for a funding total of \$35,931.

- **Emergency Conservation Program (ECP)**

The Emergency Conservation Program provided funding for agricultural producers to repair cropland damaged by severe flooding. Six landowners in Sullivan County that had severe damage to their cropland due to October 2005 flooding were approved for funding totaling \$42,685 for cropland repair.

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Emergency Watershed Protection (EWP)

The Emergency Watershed Protection (EWP) program is a program that provided emergency measures, including the purchase of flood plain easements, for runoff retardation and soil erosion prevention to safeguard lives and property from floods. Due to the several flooding in the fall of October 2005, eight projects were identified in Sullivan County for funding; four in Acworth, three in Langdon and one in Washington. One \$15,000 project was completed in Acworth involving 175 feet of stream bank stabilization in order relieve an imminent threat to a house located along Bower Brook. Our technical partner, the Natural Resources Conservation Service's (NRCS) State Office has submitted a request to their NH State Office for additional funding in the amount of \$9.4 million dollars. To date \$51 million has been approved nationally for EWP. Though there is a great need in the South for EWP funding as well, we are hopeful that New Hampshire will receive some of this additional funding and it will not all be allocated to damage from hurricane in southern areas.

• **EDUCATION:**

- ✓ We were awarded a \$5,000 grant from Connecticut River Joint Commissions this year for a program called Connecticut River Outreach and Survey project for Aquatic Invasive Plants. There will be four public workshops and 10 field surveys along the Connecticut River to provide information on preventing the spread of aquatic invasive plants.

Our sincere gratitude and appreciation goes to our technical partner, the USDA Natural Resources Conservation Service for their continuing technical assistance to Sullivan County Conservation District for both Farm Bill program assistance as well as non-Farm Bill related technical assistance to landowners. We have never been more proud to have them as our technical partner than this past year. They worked tirelessly to assess flood damage for landowners and help them through the process of applying for flood damage repair funding.

Respectfully submitted,
Janice E. Heighes
District Manager

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Through the Emergency Watershed Protection cost share program, we assisted these landowners in the repair of their flood-damaged property caused by the 2005 fall flooding.

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**UNH COOPERATIVE EXTENSION, SULLIVAN COUNTY REPORT
Fiscal Year 2006**

The University of New Hampshire Cooperative Extension provides practical education to people of all ages. The partnership of New Hampshire Counties, the State of New Hampshire and the U.S. Department of Agriculture forms UNH Cooperative Extension. In every Sullivan County community, this program is at work increasing economic development, enhancing the environment, supporting community needs and developing human potential.

Sullivan County Extension educators provide educational programs in Agriculture, Natural Resource Management, Family and Consumer Education, Nutrition Education, Community Development and Youth Development, with the assistance of a local advisory council. Sullivan County residents also benefit from a wide range of statewide Extension programs directed by state Extension Specialists.

Sullivan County Extension educators appear on radio spots, cable access TV stations in Claremont and Newport, WMUR-TV Channel 9 Positive Parenting spots and publish newspaper articles throughout the year. Additionally, five newsletters to 1700 households in Sullivan County are mailed out over the course of the year.

Outcomes and activities from each program area are detailed below. In addition to these, Extension educators have participated in numerous countywide events, forums, fairs and public exhibits including the Cornish Fair, Claremont Fall Festival, Acworth Community Profile, Newport and Claremont Town Hall Meetings on Underage Drinking, Career Days and Health Days for area high schools and the County Commissioners' Pancake Breakfast in Unity.

AGRICULTURAL NATURAL RESOURCES & COMMUNITY DEVELOPMENT PROGRAMS

- * The Sullivan County UNH Cooperative Extension Agricultural Resources program area assisted commercial and non-commercial growers in all phases of agricultural production and management. This included crop production methods, pest management, farm management, financial management, animal husbandry, risk management, nutrient management, and marketing.
- * Five major areas of agricultural programming were focused on this past year, these included: farm management and record keeping, pasture management, whole farm planning/holistic management, a Buy Local effort, and a farmer driven research project in sustainable agriculture.
- * Sullivan County UNH Cooperative Extension office has also provided support to the agricultural community in other areas including: agricultural engineering, home gardening, animal husbandry, organic crop production methods, pesticide re-certification credits, and on-farm research projects.

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- * Over 150 farm visits were made, and over 300 phone calls were responded to this past year. Not only were the services of the Sullivan County Agricultural Resources Educator made available to growers, but so too were the knowledge and services of 12 different agricultural specialists who work with UNH Cooperative Extension.
- * The Sullivan County Master Gardener Program continued to expand over the past year. An active core of 20 Master Gardeners was augmented by new interns in May 2006. Sullivan County Master Gardeners have conducted educational programs around the county.
- * The Agricultural Resources educator also provided support to Sullivan County Farm Bureau, the Cold Pond Community Land Trust, County Garden Clubs, the Sugar River Vocational Technical School, the Cornish Fair, and other county and community based organizations.
- * The educational programs and assistance listed above have resulted in increased farm profits, increased farm efficiency that resulted in hours of time and labor saved, reduced, as well as more judicious use of farm inputs, and increased support for the agricultural community here in Sullivan County.

4-H YOUTH DEVELOPMENT PROGRAM

- â With the help of 102 volunteer leaders, the 4-H Youth Development Program fostered life skill development in youth. This year 286 youth took part in 24 community clubs and 8 family clubs to build personal skills in communication, relationships, leadership and management through their participation in club and county project activities. Eighteen adults were screened and interviewed and became new 4-H volunteers this year.
 - * Leader training sessions conducted during the fall included "Meeting Magic", "Community Service That Works", Officer Training, Cloverbud Leader Training and Goal Setting with 24 youth and adults attending. Another workshop day was held in March with 39 leaders and older 4-H youth attending. All of the evaluations showed an increase in knowledge or skills.
- â The Sullivan County 4-H Teen Club continued to meet monthly with teens participating from all area high schools. We hosted 11 teens and 2 chaperones from Salk County, Wisconsin for a week last July. This past year was spent raising funds for our teens to travel to Wisconsin as the second part of the 4-H Teen Exchange program.
- â Several educational programs for teens were offered at the Newport Teen Center run by the Newport Enrichment Team. The 4-H Educator also helped with fund-raising for the Teen Center.
- â Working with other community agencies on a Walking Program called "Take 10! Every Step Counts", the 4-H Educator worked on developing a walking tool kit, walking guide and posters to move Claremont and Newport residents toward better heart health. Community walks will now be held each month to encourage physical activity.

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- â The Sullivan County Strengthening Families Program 10-14 (SFP 10-14) Project was conducted by the Family & Consumer Resources and 4-H Youth Development Educator with a \$30,000 grant through the Governor's Drug Abuse Prevention, Intervention and Treatment Fund. The primary goal of the project was to train & support two more teams to teach Strengthening Families 10-14 Programs (SFP 10-14) in different locations around Sullivan County. SFP 10-14 is a family strengthening program that involves youth ages 10-14 and their parents/caregivers meeting for seven consecutive weeks and has been shown to be effective at preventing alcohol and drug abuse in youth. Five class series were held in Claremont, Charlestown, Sunapee, Lempster and Plainfield reaching 26 Sullivan County families (40 adults and 37 youth participating) this past fall.
- â Another part of the Governor's Commission grant included recruiting and training 12 community facilitators to lead *Circle Talks* in local communities. Circle Talks focus on drug awareness for parents and other concerned adults. Three Circle Talks were held reaching 28 adults in Charlestown and Sunapee. Newsletters called "Teen Talk" were also sent home to 241 parents of 7th graders in Claremont and Newport.

FAMILY & CONSUMER RESOURCES PROGRAM

- * A total of 566 parents learned about child development and effective parenting practices by attending *Family Focus* parent education program series, workshops, one-on-one sessions and/or receiving *Cradle Crier/Toddler Tales* age-paced, monthly newsletters focused on early childhood development.
- * Forty-three food handlers from school food service, hospitals, nursing home, home catering, fast food restaurants, senior meal sites, assisted living and restaurants increased safe food handling practices to reduce food-borne hazards by attending *Safety Awareness in the Food Environment* and *ServSafe Food Safety* programs around Sullivan County.
- * Increasing financial literacy, building present and future financial security, decreasing debt, increasing savings and improving credit were the goals of our multi-session, money management class series, workshops, publications and newsletter articles offered to the general public, Sullivan Academy Alternative Sentencing Program, and Sullivan County House of Corrections audiences over the past year.
- * *Building a Healthy Diet* nutrition and money management programs were offered in cooperation with the Nutrition Connections Program Associate to limited income individuals and families in Sullivan County. Participants enrolled in the UNH Cooperative Extension Family Lifeskills welfare to work program in Sullivan County as well as individuals and families from the Claremont Homeless Shelter and Transitional Housing Programs reported improvements in healthy eating, food safety practices and budgeting for expenses and savings.
- * UNH Cooperative Extension's "Sullivan County Strengthening Families Project" was successfully funded for '07 through a grant to Sullivan County from the Governor's Drug Abuse Prevention, Intervention and Treatment Fund. Besides working with parents and youth to prevent teen substance abuse, part of the project plan has included

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development of a "community coalition" to work together to combat substance abuse. Working with other community agencies, the newly formed Sullivan County Community Coalition (SCCC) has identified a facilitator and conducts regular monthly meetings. SCCC is building a diverse membership and an infrastructure that will be able to accomplish goals and leverage other funding for our county. The Coalition sponsored two "town hall" meetings on Underage Drinking. Over 60 people attended in Newport and 40 in Claremont. Responding to the need for more information to help their teen make decisions about risky behaviors, UNH Cooperative Extension offered two follow-up workshops for interested parents and community members.

NUTRITION CONNECTIONS PROGRAM

- â Limited income residents from Claremont, Newport, Charlestown, Lempster, and Cornish participated in a series of food, nutrition and physical activity lessons or basic money management lessons. Nutrition Connections programming reached 30 families, either in a group series, the home study course or individual visits. Together with Gail Kennedy, Family & Consumer Resources educator, a series of money management and nutrition, shopping, and meal planning lessons was presented to the homeless shelter. As a result of programming, 78% of participants showed improvement in one or more food resource management practices (planning meals, comparing prices, using grocery lists), 57% of participants showed improvement in one or more nutrition practices (planning meals, making healthy food choices, reading nutrition labels, or having children eat breakfast), and 56% of participants showed improvement in food safety practices (thawing and storing foods properly).
- â Using a series of nutrition and fitness lessons, Nutrition Connections programming in five schools during the 2005-2006 school year reached 651 youth from Claremont, Newport, Goshen, Lempster, Unity and North Charlestown. Programming included Newport and Claremont Head Start Centers and the Newport Enrichment Team after school program. 78% of youth increased knowledge of the essentials of human nutrition, 55% of youth now eat a variety of foods, and 87% of youth improved practices in food preparation and safety. Teachers reported that students were eating healthier snacks.
- â Families were referred by various agencies including Southwestern Community Services, WIC, Southwestern Homeless Services, Good Beginnings, Developmental Services of Sullivan County, and Welfare offices. Some food stamp recipients referred themselves to the program through information provided in the statewide Smart Choices Newsletter and Nutri-News newsletter, and flyers distributed to the schools and Head Start.
- â Nutrition Connections was promoted throughout the county by the distribution of materials and brochures, school and agency contacts and visits, and newsletter articles.

FAMILY LIFESKILLS PROGRAM

- â Working with TANF recipients in the three week intensive LEAP program and individually, the Family Lifeskills Program has reached families within Sullivan and Grafton counties; including parents from Claremont, Enfield, Lebanon, Newport, Orford, Springfield, Washington and West Lebanon. For many parents, participating in the Family Lifeskills

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Program has helped them to become connected with the larger community, to gain access to community resources and supports and been the first step toward the larger goal of self-sufficiency.

- â Many parents referred to the Family Lifeskills Program have children with disabilities. The addition of lessons that assist parents with recognizing and appreciating children's unique differences and learning styles, helped parents to have a greater understanding of the parental challenges they've faced within their home and with the educational system. A review of learning styles, supporting learning and Individual Education Plans (IEP) equips parents with much of the information needed to meet their children's educational needs and to feel comfortable advocating on their behalf. Participants have commented that the information covered in these lessons helped them to become more sensitive to their child's difficulties with learning and less critical and frustrated with school. With the knowledge gained from these lessons, some participants were prompted to take different approaches to assisting their children with their homework and became more involved in what was going on at school. All participants receive information about the IEP process, 504 Plans and resources they can contact.
- â Other participants from the LEAP Program have gained knowledge in the areas of money, time, stress and even anger management. These skills are taught with the ultimate goal of enhancing and supporting the participants as they return to work. Many of the participants also feel that the life lessons as taught in the LEAP Program are applicable to their daily living situations and help them reach their ultimate goals, whether it be as an individual or as a family.
- â Graduates of the Family Lifeskills Program have gone on to Alternative Work Experience Programs (AWEP), where they have begun to acquire transferable skills in a career area of interest. Other graduates have gone on to obtain their GED and some have taken college level classes to enhance their employability. Most are closer to their employment objectives and managing better on their limited resources. Others have begun working with other job readiness programs, are employed at least part time or working full time. The Family Lifeskills Coordinator provides continuation of support to graduates for assistance with skill building and the application of life skills, as it relates to enhancing their ability to become employed.

FOREST RESOURCES PROGRAM

oForest Resource Educator, Sullivan County UNH Cooperative Extension, through woodlot visits advised 57 landowners, owning 11,004 acres of forestland, on management practices that enhance and sustain the timber, wildlife, water, recreation and biodiversity values of their forestland.

oForest Resource Educator provided technical assistance and conducted needs assessment for 15 landowners from Sullivan County in support of their application to NRCS Environmental Quality Incentives Program (EQIP) which provides cost-share dollars for practices that improve and protect forestland. A total of 11 forest landowners qualified for \$137,816 in cost-share funds to have long-term stewardship plans developed for their land, conduct timber stand improvement, create and

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enhance wildlife habitat, provide recreational opportunities, create access roads and protect water quality.

• Forest Resource Educator coordinated and conducted 28 forest related workshops and presentations attended by 1,029 people. Educational topics covered included: current use program, land conservation, forest history, forest ecology, silviculture, stand dynamics, long-term forest stewardship, forest health, GPS and mapping, natural resource inventories, tree identification, forest industry, maple sugaring and wildlife habitat management.

• Forest Resource Educator provided educational opportunities for 146 children. This included tree identification/forest ecology workshops at the Plainfield School, GPS and forestry workshops for 4-H members and mock interviews for students in the forestry program at Sugar River Valley Regional Technical Center in Newport.

• Forest Resource Educator assisted over 25 forest-related enterprises, including private foresters, timber buyers and harvesters, sawmills, and Christmas tree growers.

• Forest Resource Educator administered Forest Land Enhancement Program to help landowners apply stewardship principles on their properties.

• Forest Resource Educator served as the Sullivan County Chair of the NH Tree Farm program and coordinated the Tree Farm program in the county. 92 Tree Farmers manage over 45,000 acres in Sullivan County to benefit the long-term productivity of our forest for current and future generations. Forest Resource Educator also worked closely with the Sullivan County Chapter of the NH Timberland Owners Association to promote long-term forest stewardship and the value of a viable forest-products industry in maintaining our rural quality of life.

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**Sullivan County Directory
Governor's Commission Grant Programs**

The Governor's Commission on Alcohol and Drug Abuse Prevention, Intervention and Treatment provides full or partial funding for the following programs, which the County is the fiscal agent of. Details of the programs may be attained through the Sullivan County Commissioners' Office at 14 Main Street Newport NH 03773.

Parents As Teachers

C/o: 21C Program, Karen Dewey – Executive Director
Jana Gillespie, Program Director
165 Broad Street
Claremont NH 03743
Tel. 603.542-4885

Strengthening Families Program/Parent Circles

C/o: UNH Cooperative Extension
Nancy Berry & Gail Kenney, Co-Directors
24 Main Street
Newport NH 03773
Tel. 603.863-9200

Student/Youth Assistant Program

C/o: Commissioners Office
Ramona Berman, LADC, Program Director
14 Main Street
Newport NH 03773
Tel. 603.863-2560

Sullivan County District Court Intervention (S.C.I.P.)

C/o: Transitional Housing Unit
Douglass Roberts, Director
5 Nursing Home Drive
Claremont NH 03743
Tel. 603.542-9511 Ext. 202

**Sullivan County NH
FY06 COUNTY ANNUAL REPORT**

SULLIVAN COUNTY GRANTS

FY 06 County Grant Recipients – On June 28, 2005, the County Convention allocated \$158,000 for county grants as follows:

- \$2,000 Claremont Adult Learning Center**
 - o Heidi Kuttner – Director. Tel. 543-4224
- \$10,000 Claremont Soup Kitchen**
 - o Jan Bunnell – Director. Tel. 543-3290
- \$27,000 Community Alliance of Human Services: Family Services**
 - o Gregory Vigue – Coordinator. Tel. 863-7708
 - o Website: http://www.communityalliance.net/docs/ChildrenYouth/childrenyouth_main.htm
- \$28,000 Community Alliance of Human Services: Transportation**
 - o Alison Jones. Tel. 863-0003
 - o Website: http://www.communityalliance.net/docs/PublicTrans/publictrans_main.htm
- \$10,000 Connecticut Valley Home Care, Adult Day Care Program**
 - o Carla Skinder RN, BSN, MPH. Tel. 543-6800
- \$1,000 Girls Incorporated of NH** (Only \$750 was requested and paid)
 - o Cathy Duffy – CEO, Tel. 625-1296
 - o Website: <http://www.girlsinnewhampshire.org/>
- \$20,000 Good Beginnings of Sullivan County**
 - o Ellie Tsetsi - Executive Director, Tel. 542-1848
 - o Website: <http://www.goodbeginnings.net/>
- \$10,000 Lake Sunapee Are Mediation Program**, a division of Southwestern Community Services Incorporated
 - o Rebecca Morley – Program Director. Tel. 542-9528 Ext. 322.
 - o Website: <http://www.scshehelps.org/mediation.htm>
- \$1,000 Newport Enrichment Team**
 - o Samantha Clough – Executive Director, Tel. 863-0765
- \$1,000 RSVP & Volunteer Center** (Only \$54.40 was requested and paid)
 - o Teresa Volta – Program Director. Tel. 448-1828
 - o Website link: <http://web.valley.net/rsvptoday/yourworld>
- \$40,000 Women's Supportive Services**
 - o Deborah Mozden – Executive Director. Tel. 543-0155.

Grant Application & Process – During the second week of February, an updated County Grant Application is posted on the County website: www.sullivancountynh.gov, along with the County Grants Policy. An electronic version of the application may be requested at the Commissioners Office. Once the application deadline is reached, the Board of Commissioners, the Executive Finance Committee of the Sullivan County Delegation and the County Manager convene for applicant interviews, at which, each organization is given an opportunity to provide a brief overview of their program. Once interviews are completed, and the Board of Commissioners has reviewed the County Manager's recommendations for the entire County budget, a Public Hearing is held to present the Board of Commissioners' budget to the Delegation, with the final decision made by the Delegation at the County Convention and published in the Eagle Times. A letter regarding the approval or rejection of any application received is sent to each applicant.

**Sullivan County NH
FY06 COUNTY ANNUAL REPORT**

**SULLIVAN COUNTY TREASURER REPORT
Fiscal Year 2006**

MS-6

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

\$17,591.70

Please insert the total of ALL funds here

Town/City Of: SULLIVAN COUNTY NH For Year Ended: 6/30/06

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Mark A. Bell
County Treasurer

Thomas J. Brown
County State Delegate

Ethel J. Morris
County Commissioner

Signed by the Trustees of Trust Funds

on this date 8/31/06

REMINDERS FOR TRUSTEES

1. INVESTMENT POLICY - RSA 84:32 requires the trustees to adopt an investment policy and review and confirm this policy at least annually.

2. PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE - RSA 37:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information.

Attributable expenses may be charged against the trust funds involved, however, please be advised the fees can be taken from income only and not from principal.

3. WEB SITE - A trustee handbook can be down loaded from the web site for the Attorney General's Charitable Trust Division. <http://www.state.nh.us/nhdop/CHARITABLE/cha.html>

4. FAIR VALUE - Fill and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.

5. CAPITAL RESERVE FUND - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).

6. WHEN and WHERE TO FILE - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See addresses on page 4 of this form. If you hold funds for the school, the school business administrator will also need a copy to

FOR DRA USE ONLY

State of New Hampshire
Department of Revenue Administration
Municipal Finance Bureau
PO Box 487, Concord, NH 03302-0487
(603) 271-3397

MS-6
Rev. 05/03

BY THE SULTAN COUNTY NUMBERING HOW = TRUST IN A REPORT.

BASE YEAR AND INVESTED %	PERCENTAGE OF ANNUAL DEPRECIATION FOR YEAR	CASH COSTS AND LOSSES	BALANCE AT BEGINNING OF YEAR	BALANCE AT END OF YEAR	INCOME DURING YEAR	BALANCE AT END OF YEAR	STANDARD COST PER UNIT
100	1.2301%	\$ -	\$ 1,081.76	\$ 1,082.91	\$ 37.48	\$ 2,068.19	\$ 2,183.00
100	3.0010%	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 118.54	\$ 2,068.19	\$ 2,183.00
100	1.4724%	\$ -	\$ 4,072.82	\$ 4,072.82	\$ 2.07	\$ 2,068.19	\$ 2,183.00
100	1.8010%	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 44.84	\$ 2,068.19	\$ 2,183.00
100			\$ 780.32	\$ 1,722.57	\$ 2,971.43	\$ 1,660.07	\$ 1,660.07
100			\$ 2,954.02	\$ 1,054.02	\$ 3,007.20	\$ 1,660.07	\$ 1,660.07
100			\$ 3,184.00	\$ 7,741.85	\$ 854.89	\$ 2,068.19	\$ 2,183.00
100			\$ 1,155.00	\$ 1,550.21	\$ 2,747.22	\$ 1,741.83	\$ 1,741.83
100			\$ 1,150.21	\$ 1,150.21	\$ 1,741.83	\$ 1,741.83	\$ 1,741.83

ing equipment: first the County of Galena, Inc. C. Halpern, Esq.

ସମସ୍ତଙ୍କୁ ସ୍ୱାଗତ କରୁଛି । ଆମର ଲକ୍ଷ୍ୟ ହେଉଛି ଲୋକମାନଙ୍କର ସେବା କରିବା । ଆମର କର୍ମକ୍ଷେତ୍ର ହେଉଛି ଲୋକମାନଙ୍କର ସେବା କରିବା । ଆମର କର୍ମକ୍ଷେତ୍ର ହେଉଛି ଲୋକମାନଙ୍କର ସେବା କରିବା ।

התאחדות המורים והמורות

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polls, machine, magazine, etc. that are not purchased through the County Budget for the benefit of the residents.

level of the company's. Nordic game furniture from Eide Fjord.

Honorable Mr. Justice Gauthier: I am pleased to have you here today.

DATE OF POSTING

used in this report was taken from official records and is based on our photograph and ballistics

Edith Jarvis
Edith Jarvis, Suffolk County Commissioner

10/10/2019

James D. [Signature]

**Sullivan County NH
FY06 COUNTY ANNUAL REPORT**

2005 Town & City	% Proportion to County Tax*	Apportionment of county budget
ACWORTH	2.0637%	194,668
CHARLESTOWN	5.9075%	557,263
CLAREMONT	17.2374%	1,626,024
CORNISH	3.5486%	334,748
CROYDON	1.7483%	164,922
GOSHEN	1.6640%	156,969
GRANTHAM	12.6950%	1,197,538
LANGDON	1.2890%	121,591
LEMPSTER	2.1219%	200,163
NEWPORT	9.8453%	928,722
PLAINFIELD	6.3548%	599,455
SPRINGFIELD	4.2195%	398,027
SUNAPEE	23.4555%	2,212,585
UNITY	2.5418%	239,768
WASHINGTON	5.3076%	500,676
 TOTALS	 100.0000%	 9,433,119

*

Submitted by:
Mark Pitkin
County Treasurer

**Sullivan County NH
FY06 COUNTY ANNUAL REPORT**

FUND	COUNTY WORKSHEETS REV/EXP		COUNTY NET INCOME	AUDITORS		SUMMARY	
	Revenue	Expense		Audit report	Difference	Expense Worksheet	
10	10,387,335.83	10,103,323.04				10,103,323.04	
30	-	1,299,091.67				1,299,091.67	
Total	10,387,335.83	11,402,414.71	(1,015,078.88)	(1,015,078.00)	(0.88)	11,402,414.71	
22	602,756.18	581,156.21	21,599.97	21,600.00	(0.03)	581,156.21	
24	465,229.81	517,773.09				517,773.09	
42	-	63,046.27				63,046.27	
Total	465,229.81	580,819.36	(115,589.55)	(115,588.00)	(1.55)	580,819.36	
41	5,384.35	643.37	4,740.98			643.37	
40	12,023,676.43	11,984,692.18	38,984.25			11,984,692.18	
Total	12,029,060.78	11,985,335.55	43,725.23	43,725.00	0.23	11,985,335.55	
GRAND TOTAL	23,484,382.60	24,549,725.83	(1,065,343.23)	(1,065,341.00)	(2.23)	24,549,725.83	

Sullivan County

A. Monthly Revenue FY06

Fiscal Year: 2005-2006

From Date: 7/1/2005 To Date: 6/30/2006

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	- Budget with transactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.100.04000	SUBSIDIARY REVENUES	(\$10,856,619.00)	(\$9,433,119.00)	(\$9,433,119.00)	(\$1,223,500.00)	\$0.00	(\$1,223,500.00)	11.48%
10.100.04001	INTEREST INCOME & SAVINGS	(\$16,000.00)	(\$87,240.53)	(\$87,240.53)	\$71,240.53	\$0.00	\$71,240.53	-445.25%
10.100.04002	C.D.B.G. REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.100.04003	LATE PAYMENT: COUNTY TAXES	\$0.00	(\$129.03)	(\$129.03)	\$129.03	\$0.00	\$129.03	0.00%
10.100.04007	RENT-RECORDS BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.100.04008	INSURANCE REFUND	(\$4,500.00)	(\$7,349.19)	(\$7,349.19)	\$2,849.19	\$0.00	\$2,849.19	-63.32%
10.100.04009	PRIOR YEAR SURPLUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.100.04015	MISCELLANEOUS INCOME	\$0.00	(\$13,538.92)	(\$13,538.92)	\$13,538.92	\$0.00	\$13,538.92	0.00%
10.100.04016	Y2K GRANT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.100.06045	NHDES SEWER GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.100.07053	FARM-SALE OF PRODUCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.100.07059	FARM MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.100.08055	SALE OF TIMBER	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)	\$0.00	(\$10,000.00)	100.00%
10.100.08056	SALE OF CORD WOOD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.100.08058	LAND RENTAL	(\$1,650.00)	(\$2,103.00)	(\$2,103.00)	\$456.00	\$0.00	\$456.00	-27.64%
10.100.09083	BEAGLE CLUB TAX REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.404.04005	INCENTIVE MONIES	(\$141,550.00)	(\$149,699.50)	(\$149,699.50)	\$8,149.50	\$0.00	\$8,149.50	-5.76%
10.410.09081	EXTRADITION REIMBURSEMENT	(\$3,500.00)	(\$2,068.39)	(\$2,068.39)	(\$1,431.61)	\$0.00	(\$1,431.61)	40.90%
10.410.09082	FORFEITURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.411.04019	VICTIMWITNESS PROGRAM	(\$34,000.00)	(\$33,834.34)	(\$33,834.34)	(\$165.66)	\$0.00	(\$165.66)	0.49%
10.411.04020	VICTIMWITNESS EDUCATION GRANT	(\$1,000.00)	\$0.00	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	100.00%
10.440.04008	H.S.PORION-SECURED JUV.XPORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.440.09012	SHERIFFS WRIT FEES	(\$52,000.00)	(\$51,694.53)	(\$51,694.53)	(\$305.47)	\$0.00	(\$305.47)	0.59%
10.440.09013	SHERIFF: MISCELLANEOUS INCOME	(\$22,000.00)	(\$22,875.52)	(\$22,875.52)	\$875.52	\$0.00	\$875.52	-3.98%
10.440.09085	EXTRADITION REIMBURSEMENT-SHEF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.443.09084	SECURED JUVENILE TRANSPORTS	(\$18,000.00)	(\$10,804.56)	(\$10,804.56)	(\$7,195.44)	\$0.00	(\$7,195.44)	39.97%
10.460.04018	BAILIFF REFUND	(\$62,459.00)	(\$55,287.98)	(\$55,287.98)	(\$7,171.02)	\$0.00	(\$7,171.02)	11.48%
10.490.04006	STATE REIMBURSEMENT: COURTS	(\$185,583.00)	(\$185,583.12)	(\$185,583.12)	\$0.12	\$0.00	\$0.12	0.00%
10.490.09086	SECURE JUVENILE XPORT:H.SERV.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.491.04017	PARENTAL REIMBURSEMENT	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	100.00%
10.491.09086	FEDERAL AND STATE:L.T.CARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.06040	PARENTAL REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.06042	COUNTY JAIL INCOME	(\$60,000.00)	(\$48,598.20)	(\$48,598.20)	(\$11,401.80)	\$0.00	(\$11,401.80)	19.00%
10.600.06044	COUNTY JAIL INCOME FROM STATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.600.06045	COUNTY JAIL INCOME-COMMISSION	(\$15,000.00)	(\$27,609.14)	(\$27,609.14)	\$12,609.14	\$0.00	\$12,609.14	-84.06%
10.600.06046	NHDES SEWER GRANT	(\$10,000.00)	(\$14,114.91)	(\$14,114.91)	\$4,114.91	\$0.00	\$4,114.91	-41.15%
10.870.08800	COMMISSION/ACCOUNT CLOSED	\$0.00	(\$16,187.72)	(\$16,187.72)	\$16,187.72	\$0.00	\$16,187.72	0.00%
10.995.09087	WRDC RENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	TRANSFER IN - REG. OF DEEDS	\$0.00	(\$225,495.25)	(\$225,495.25)	\$225,495.25	\$0.00	\$225,495.25	0.00%
	Fund: GENERAL FUND - 10	(\$11,308,861.00)	(\$10,387,335.83)	(\$10,387,335.83)	(\$921,525.17)	\$0.00	(\$921,525.17)	

Sullivan County

A. Monthly Revenue FY06

Fiscal Year: 2005-2006

From Date: 7/1/2005 To Date: 6/30/2006

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	- Budget with transactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
22.010.02012	REGISTER OF DEEDS-EQUIP. FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
22.010.03007	SURCHARGE FEES	\$0.00	(\$18,037.45)	(\$18,037.45)	\$18,037.45	\$0.00	\$18,037.45	0.00%
22.420.02011	REGISTER OF DEEDS: FEES	(\$475,000.00)	(\$584,718.73)	(\$584,718.73)	\$109,718.73	\$0.00	\$109,718.73	-23.10%
	Fund: REGISTER OF DEEDS - 22	(\$475,000.00)	(\$602,756.18)	(\$602,756.18)	\$127,756.18	\$0.00	\$127,756.18	

Sullivan County

A. Monthly Revenue FY06

Fiscal Year: 2005-2006

☐ Include pre encumbrance

☒ Print accounts with zero balance

From Date: 7/1/2005

To Date: 6/30/2006

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	- Budget with transactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.000.05000	PLUG NMF INCOME STATEMENT ACC1	\$0.00	\$4,174.84	\$4,174.84	(\$4,174.84)	\$0.00	(\$4,174.84)	0.00%
24.010.08500	RADIO REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.202.02160	SAMSHA GRANT	\$0.00	(\$706.76)	(\$1,041.16)	\$1,041.16	\$0.00	\$1,041.16	0.00%
24.225.04010	OPERATING GRANT PUBLIC SAFETY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.225.04016	NEW OPERATING GRANT HEALTH HUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.225.04401	OPERATING GRANT PUB SAFETY(022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.225.04402	OPERATING GRANT HEALTH HUMSER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.345.04300	ENFORCING UNDERAGE DRINKING	(\$30,000.00)	(\$25,900.12)	(\$25,900.12)	(\$4,099.88)	\$0.00	(\$4,099.88)	13.67%
24.411.04411	VOCA GRANT VICTIM/WITNESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.445.04500	STATE REIMBURSEMENT DOM. VIOL.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.475.01300	AG EXTENSION PROGRAM	\$0.00	\$3,841.92	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.475.04011	AG EXTENSION PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.500.04400	GRANT-NH FISH & GAME LAND IMP.	(\$800.00)	\$0.00	\$0.00	(\$800.00)	\$0.00	(\$800.00)	100.00%
24.525.05100	HOMELAND SECURITY:HOMELAND I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.526.05100	WNHSOU	(\$55,000.00)	(\$60,124.02)	(\$60,124.02)	\$5,124.02	\$0.00	\$5,124.02	-9.32%
24.527.05200	JAG	(\$18,000.00)	\$0.00	\$0.00	(\$18,000.00)	\$0.00	(\$18,000.00)	100.00%
24.527.05600	JAG GRANT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.545.05500	REIMBURSEMENT-COPS GRANT	(\$15,880.00)	(\$15,659.58)	(\$15,659.58)	(\$220.42)	\$0.00	(\$220.42)	1.39%
24.645.06500	OUTSIDE DETAIL	(\$18,774.00)	(\$73,461.57)	(\$73,461.57)	\$54,687.57	\$0.00	\$54,687.57	-281.28%
24.645.06501	HIGHWAY SAFETY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.645.06500	HIGHWAY SAFETY	(\$5,535.00)	(\$2,573.86)	(\$2,573.86)	(\$2,961.14)	\$0.00	(\$2,961.14)	53.50%
24.725.02000	EMERGENCY PLANNING	(\$1,000.00)	\$0.00	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	100.00%
24.725.04012	EMERGENCY PLANNING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.745.07500	DRUG TASK FORCE REIMBURSEMENT1	(\$33,000.00)	(\$63,285.59)	(\$63,285.59)	\$30,285.59	\$0.00	\$30,285.59	-91.77%
24.800.05300	FEASIBILITY STUDY REVENUE	\$0.00	(\$12,000.00)	(\$12,000.00)	\$12,000.00	\$0.00	\$12,000.00	0.00%
24.943.04400	SFP & PC (\$30,000 GRANT)	(\$20,000.00)	(\$14,150.02)	(\$14,150.02)	(\$5,849.98)	\$0.00	(\$5,849.98)	29.25%
24.944.04600	DISTRICT COURT INTERVENT. \$39,	(\$30,000.00)	(\$18,446.52)	(\$18,446.52)	(\$11,553.48)	\$0.00	(\$11,553.48)	38.51%
24.945.04800	LADC/STUDENT COUNSELOR \$61,000	(\$65,000.00)	(\$57,719.58)	(\$57,719.58)	(\$7,280.42)	\$0.00	(\$7,280.42)	11.20%
24.946.04600	NEWPORT ENRICHMENT REV.	(\$83,970.00)	(\$62,890.21)	(\$62,890.21)	(\$21,079.79)	\$0.00	(\$21,079.79)	25.10%
24.946.04601	NET INCENTIVE FUND REVENUE	\$0.00	(\$3,750.00)	(\$3,750.00)	\$3,750.00	\$0.00	\$3,750.00	0.00%
24.946.04602	TEEN CENTER RENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.946.04603	TEEN CENTER DONATIONS	\$0.00	(\$26,806.30)	(\$26,806.30)	\$26,806.30	\$0.00	\$26,806.30	0.00%
24.946.04700	WORKFORCE GRANT-NEWPORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.946.04900	WORKFORCE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.946.05000	CHAPTER 21C IN KIND SERVICE	\$0.00	(\$147.93)	(\$147.93)	\$147.93	\$0.00	\$147.93	0.00%
24.947.04600	CYC REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.947.05000	CLAREMONT YOUTH COLLABORATIVE	(\$112,008.00)	(\$12,477.32)	(\$12,477.32)	(\$99,530.68)	\$0.00	(\$99,530.68)	88.86%
24.948.05001	PARENTS AS TEACHERS \$15,000	\$0.00	(\$6,574.43)	(\$6,574.43)	\$6,574.43	\$0.00	\$6,574.43	0.00%
24.949.05400	CAC OF GRATON/SULLIVAN CTY. (\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24.950.07000	SAMSHA FY06	\$0.00	(\$293.24)	(\$293.24)	\$293.24	\$0.00	\$293.24	0.00%
24.951.05700	EH PHASE I	\$0.00	(\$8,000.00)	(\$8,000.00)	\$8,000.00	\$0.00	\$8,000.00	0.00%
24.951.05701	EH PHASE I: INDIRECT REVENUE	\$0.00	(\$967.00)	(\$967.00)	\$967.00	\$0.00	\$967.00	0.00%
24.952.05300	AG EXTENSION GRANT REVENUE	\$0.00	(\$3,336.00)	(\$3,336.00)	\$3,336.00	\$0.00	\$3,336.00	0.00%
Fund: GRANTS - 24		(\$488,987.00)	(\$461,053.49)	(\$465,229.81)	(\$23,737.19)	\$0.00	(\$23,737.19)	0.00%

Sullivan County

A. Monthly Revenue FY06

Fiscal Year: 2005-2006

From Date: 7/1/2005 To Date: 6/30/2006

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	- Budget with trasactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
30.097.03011	TRANSFER IN NURSING HOME (F30)	(\$180,208.00)	\$0.00	\$0.00	(\$180,208.00)	\$0.00	(\$180,208.00)	100.00%
30.097.03012	TRANSFER IN OP	(\$2,197.00)	\$0.00	\$0.00	(\$2,197.00)	\$0.00	(\$2,197.00)	100.00%
30.097.03013	TRANSFER IN AC	(\$35,162.00)	\$0.00	\$0.00	(\$35,162.00)	\$0.00	(\$35,162.00)	100.00%
30.097.03014	TRANSFER IN FC	(\$69,116.00)	\$0.00	\$0.00	(\$69,116.00)	\$0.00	(\$69,116.00)	100.00%
30.097.03015	TRANSFER IN CS	(\$52,880.00)	\$0.00	\$0.00	(\$52,880.00)	\$0.00	(\$52,880.00)	100.00%
30.097.03016	TRANSFER IN HR	(\$2,197.00)	\$0.00	\$0.00	(\$2,197.00)	\$0.00	(\$2,197.00)	100.00%
	Fund: INTERGOVERNMENTAL - 30	(\$341,760.00)	\$0.00	\$0.00	(\$341,760.00)	\$0.00	(\$341,760.00)	100.00%

Sullivan County

A. Monthly Revenue FY06

Fiscal Year: 2005-2006

From Date: 7/1/2005 To Date: 6/30/2006

☐ Include pre encumbrance

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Account Number	Description	- Budget with transactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance % Bud
40.097.03013	MHCO TRANSFER FROM GEN.FUND:A	\$0.00	(\$813,408.00)	(\$813,408.00)	\$813,408.00	\$0.00	\$813,408.00 0.00%
40.097.04008	INSURANCE REFUND	(\$22,446.00)	(\$30,716.84)	(\$30,716.84)	\$8,270.84	\$0.00	\$8,270.84 -36.85%
40.097.04020	GRANT REVENUE: NHDES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05019	NURSING HOME REV. AUDIT RECLAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05020	INTEREST INCOME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05021	INCOME STATE WELFARE	(\$5,625,343.00)	(\$5,376,541.37)	(\$5,376,541.37)	(\$248,801.63)	\$0.00	(\$248,801.63) 4.42%
40.097.05022	INCOME FROM PRIVATE	(\$1,494,675.00)	(\$1,155,415.00)	(\$1,155,415.00)	(\$339,260.00)	\$0.00	(\$339,260.00) 22.70%
40.097.05023	PRIVATE INSURANCE REVENUE	(\$15,000.00)	(\$14,280.00)	(\$14,280.00)	(\$720.00)	\$0.00	(\$720.00) 4.80%
40.097.05024	CAFETERIA INCOME	(\$600.00)	(\$1,530.09)	(\$1,530.09)	\$930.09	\$0.00	\$930.09 -155.02%
40.097.05025	BAD DEBTS RECOVERED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05026	MISCELLANEOUS INCOME	(\$100.00)	\$10,744.81	\$10,744.81	(\$10,844.81)	\$0.00	(\$10,844.81) 10844.81%
40.097.05027	MEDICARE PART A REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05028	RENT INCOME	\$0.00	(\$1,189.01)	(\$1,189.01)	\$1,189.01	\$0.00	\$1,189.01 0.00%
40.097.05029	MEDICARE CIA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05030	LAUNDRY REVENUE: SCHH	(\$72,000.00)	(\$75,191.74)	(\$75,191.74)	\$3,191.74	\$0.00	\$3,191.74 -4.43%
40.097.05031	RESPIRE CARE: PRIVATE	(\$3,900.00)	\$0.00	\$0.00	(\$3,900.00)	\$0.00	(\$3,900.00) 100.00%
40.097.05032	MAPLE HILL-WELFARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05033	ADMINISTRATIVE SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05034	MEALS REIMBURSEMENT	(\$200,000.00)	(\$146,221.21)	(\$146,221.21)	(\$53,778.79)	\$0.00	(\$53,778.79) 26.89%
40.097.05035	PRIOR YEAR ENCUMBRANCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05036	PRIOR YEAR SURPLUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05037	RESPIRE CARE: HCBC	(\$28,800.00)	(\$28,831.00)	(\$28,831.00)	(\$1,969.00)	\$0.00	(\$1,969.00) 6.84%
40.097.05038	PROPORTIONMENT SHARE FUND	(\$1,200,000.00)	(\$710,829.00)	(\$710,829.00)	(\$489,171.00)	\$0.00	(\$489,171.00) 40.76%
40.097.05039	MEDICAID ASSESSMENT	(\$1,240,000.00)	(\$1,552,443.74)	(\$1,552,443.74)	\$312,443.74	\$0.00	\$312,443.74 -25.20%
40.097.05040	MEDICARE PART B PT REVENUE	(\$166,200.00)	(\$351,450.00)	(\$351,450.00)	\$185,250.00	\$0.00	\$185,250.00 -111.46%
40.097.05041	MEDICARE PART B OT REVENUE	(\$163,800.00)	(\$500.00)	(\$500.00)	(\$163,300.00)	\$0.00	(\$163,300.00) 99.69%
40.097.05042	MEDICARE PART B SPEECH REVENUE	(\$2,400.00)	\$0.00	\$0.00	(\$2,400.00)	\$0.00	(\$2,400.00) 100.00%
40.097.05050	MEDICARE PART A: ROOM RATE RE	(\$1,300,000.00)	(\$1,860,612.95)	(\$1,860,612.95)	\$560,612.95	\$0.00	\$560,612.95 -43.12%
40.097.05051	MEDICARE PART A: PT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05052	MEDICARE PART A: OT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05053	MEDICARE PART A: SPEECH REV.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05054	MEDICARE PART A: XRAY REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05055	MEDICARE PART A: LAB REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05056	MEDICARE PART A: AMBULANCE RE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.05057	MEDICARE PART A: PHARMACY REV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
40.097.06045	NHDES SEWER GRANT	(\$60,173.00)	(\$60,174.09)	(\$60,174.09)	\$1.09	\$0.00	\$1.09 0.00%
40.097.06060	CONTRA REVENUE: SCHC	\$0.00	\$142,912.80	\$142,912.80	(\$142,912.80)	\$0.00	(\$142,912.80) 0.00%
Fund: HEALTH CARE - 40		(\$11,595,437.00)	(\$12,023,676.43)	(\$12,023,676.43)	\$428,239.43	\$0.00	\$428,239.43

Sullivan County

A. Monthly Revenue FY06

Fiscal Year: 2005-2006

From Date: 7/1/2005 To Date: 6/30/2006

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	- Budget with trasactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
41.097.05060	NH RESIDENT STORE ACCOUNT - RE	\$0.00	(\$471.69)	(\$471.69)	\$471.69	\$0.00	\$471.69	0.00%
41.097.05061	NH EQUIPMENT FUND - REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41.097.05062	NH HOSPICE-REVENUE	\$0.00	(\$2,042.82)	(\$2,042.82)	\$2,042.82	\$0.00	\$2,042.82	0.00%
41.097.05063	NH ACTIVITY FUND - REVENUE	\$0.00	(\$1,268.00)	(\$1,268.00)	\$1,268.00	\$0.00	\$1,268.00	0.00%
41.097.05064	NH BOOK FUND - REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41.097.05065	NH COUNTY HOME FUND-REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41.097.05066	NH VENDING FUND - REVENUE	\$0.00	(\$1,601.84)	(\$1,601.84)	\$1,601.84	\$0.00	\$1,601.84	0.00%
41.097.05067	NH ALIX UNGREN FUND - REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41.097.05068	NH ELSIE HARDISON FUND - REVEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Fund: TRUST FUNDS - 41	\$0.00	(\$5,384.35)	(\$5,384.35)	\$5,384.35	\$0.00	\$5,384.35	0.00%

Sullivan County

A. Monthly Revenue FY06

Fiscal Year: 2005-2006

From Date: 7/1/2005 To Date: 6/30/2006

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	- Budget with trasactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
42.079.04100	NURSING HOME ADDITIONS & RENO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42.097.05036	PRIOR YEAR SURPLUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Fund: CAPITAL IMPROVEMENTS -42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Sullivan County

A. Monthly Revenue FY06

Fiscal Year: 2005-2006

Account Number Description

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Balance

YTD

Encumbrance

Budget Balance

% Bud

Grand Total:

(\$24,210,025.00) (\$23,480,206.28) (\$23,484,382.60) (\$725,642.40) \$0.00 (\$725,642.40)

End of Report

Sullivan County

A. Summary Expense report by Dept

Fiscal Year: 2005-2006

From Date: 7/1/2005 To Date: 6/30/2006

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.400.00000	COMMISSIONERS OFFICE	\$259,176.00	\$259,664.03	(\$486.03)	\$516.99	(\$1,005.02)	-0.39%
10.401.00000	TREASURER	\$6,472.00	\$5,943.27	\$528.73	\$0.00	\$528.73	8.17%
10.402.00000	AUDITOR	\$43,500.00	\$42,420.40	\$1,079.60	\$0.00	\$1,079.60	2.48%
10.403.00000	COUNTY MANAGER	\$137,615.00	\$135,172.02	\$2,442.98	\$217.34	\$2,225.64	1.62%
10.404.00000	INCENTIVE	\$141,550.00	\$162,326.81	(\$20,776.81)	\$0.00	(\$20,776.81)	-14.68%
10.405.00000	PAYROLL OFFICE	\$81,480.00	\$79,638.38	\$1,841.62	\$112.00	\$1,729.62	2.12%
10.406.00000	CONSERVATION DISTRICT	\$53,501.00	\$49,472.75	\$4,028.25	\$50.00	\$3,978.25	7.44%
10.407.00000	EMERGENCY RESERVE FUND	\$25,000.00	\$3,000.00	\$22,000.00	\$0.00	\$22,000.00	88.00%
10.410.00000	COUNTY ATTORNEY	\$412,909.00	\$353,494.23	\$59,414.77	\$76.99	\$59,337.78	14.37%
10.411.00000	VICTIMWITNESS PROGRAM	\$58,413.00	\$54,564.47	\$3,848.53	\$50.00	\$3,798.53	6.50%
10.440.00000	SHERIFFS DEPARTMENT	\$508,566.00	\$478,660.07	\$29,905.93	\$3,150.15	\$26,755.78	5.26%
10.443.00000	DEPUTY SHERIFFS BAILIFFS	\$62,458.00	\$53,287.82	\$9,170.18	\$0.00	\$9,170.18	14.68%
10.460.00000	MEDICAL REFEREE	\$23,600.00	\$13,284.64	\$10,315.36	\$0.00	\$10,315.36	43.71%
10.460.00000	COURT HOUSE	\$118,972.00	\$97,125.75	\$21,846.25	\$10,000.00	\$11,846.25	9.96%
10.475.00000	COOPERATIVE EXTENSION SERVICE	\$219,610.00	\$220,756.08	(\$1,146.08)	\$0.00	(\$1,146.08)	-0.52%
10.490.00000	HUMAN SERVICES	\$4,324,263.00	\$4,624,346.81	(\$300,083.81)	\$500,000.00	(\$800,083.81)	-18.50%
10.497.00000	WOODHULL COUNTY COMPLEX	\$76,817.00	\$77,716.83	(\$899.83)	\$0.00	(\$899.83)	-1.17%
10.600.00000	DEPARTMENT OF CORRECTION	\$2,547,472.00	\$2,399,145.32	\$148,326.68	\$25,619.23	\$122,707.45	4.82%
10.700.00000	FACILITIES	\$0.00	\$46.48	(\$46.48)	\$0.00	(\$46.48)	0.00%
10.800.00000	DEPT	\$0.00	\$28,175.00	(\$28,175.00)	\$0.00	(\$28,175.00)	0.00%
10.861.00000	COUNTY GRANTS	\$150,000.00	\$148,804.40	\$1,195.60	\$0.00	\$1,195.60	0.80%
10.900.00000	INTEREST LONG TERM NOTES	\$28,500.00	\$24,050.01	\$4,449.99	\$0.00	\$4,449.99	15.61%
10.980.00000	DELEGATION	\$7,100.00	\$7,492.14	(\$392.14)	\$40.77	(\$432.91)	-6.10%
10.995.00000	TRANSFER IN	\$0.00	\$4.58	(\$4.58)	\$0.00	(\$4.58)	0.00%
10.997.00000	TRANSFER IN/OUT	\$35,162.00	\$784,730.75	(\$749,568.75)	\$0.00	(\$749,568.75)	-2131.76%
Fund: GENERAL FUND - 10		\$9,322,136.00	\$10,103,323.04	(\$781,187.04)	\$539,833.47	(\$1,321,020.51)	

Sullivan County

A. Summary Expense report by Dept

Fiscal Year: 2005-2006

From Date: 7/1/2005 To Date: 6/30/2006

☐ Include pre encumbrance

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Account Number	Description	- Budget with transactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
22.420.00000	REGISTER OF DEEDS	\$384,908.00	\$355,660.96	\$355,660.96	\$29,247.04	\$200.00	\$29,047.04	7.55%
22.997.00000	TRANSFER OUT	\$0.00	\$225,495.25	\$225,495.25	(\$225,495.25)	\$0.00	(\$225,495.25)	0.00%
	Fund: REGISTER OF DEEDS - 22	\$384,908.00	\$581,156.21	\$581,156.21	(\$196,248.21)	\$200.00	(\$196,448.21)	

Sullivan County

A. Summary Expense report by Dept

Fiscal Year: 2005-2006

☐ Include pre encumbrance

☐ Print accounts with zero balance

To Date: 6/30/2006

Account Number	Description	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
24.345.00000	ENFORCING UNDERAGE DRINKING L3	\$25,822.93	\$25,822.93	\$4,177.07	\$0.00	\$4,177.07	13.92%
24.475.00000	COOPERATIVE EXTENSION SERVICE	\$3,902.00	\$3,902.00	(\$3,902.00)	\$0.00	(\$3,902.00)	0.00%
24.526.00000	WNHSOU	\$55,000.00	\$60,124.02	(\$5,124.02)	\$0.00	(\$5,124.02)	-9.32%
24.527.00000	JAG GRANT	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00	100.00%
24.545.00000	COPS GRANT	\$15,880.00	\$15,659.58	\$220.42	\$0.00	\$220.42	1.39%
24.645.00000	OUTSIDE DETAIL	\$18,774.00	\$73,448.79	(\$54,674.79)	\$0.00	(\$54,674.79)	-291.23%
24.646.00000	HIGHWAY SAFETY	\$5,535.00	\$4,821.18	\$713.82	\$0.00	\$713.82	12.90%
24.700.00000	FACILITIES	\$800.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
24.725.00000	EMERGENCY PLANNING	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
24.745.00000	DRUG TASK FORCE AGENT	\$33,000.00	\$62,771.93	(\$29,771.93)	\$0.00	(\$29,771.93)	-90.22%
24.800.00000	DEPT	\$0.00	\$12,000.00	(\$12,000.00)	\$0.00	(\$12,000.00)	0.00%
24.943.00000	STRENGTHENING FAMILIES PROG 3	\$20,000.00	\$20,870.41	(\$870.41)	\$0.00	(\$870.41)	-4.35%
24.944.00000	S.CTY. INTERVENTION PROG 2	\$30,000.00	\$18,888.52	\$11,111.48	\$1,898.65	\$9,214.83	30.72%
24.945.00000	LADAC, WORKFORCE GRANT	\$85,000.00	\$57,702.66	\$27,297.34	\$0.00	\$27,297.34	11.23%
24.946.00000	NEWPORT ENRICHMENT	\$83,970.00	\$65,514.08	\$18,455.92	\$0.00	\$18,455.92	21.98%
24.947.00000	CLAREMONT TEEN RESOURCE CENT	\$112,008.00	\$77,007.93	\$35,000.07	\$0.00	\$35,000.07	31.25%
24.948.00000	DEPT	\$0.00	\$14,891.97	(\$14,891.97)	\$0.00	(\$14,891.97)	0.00%
24.949.00000	DEPT	\$0.00	\$2,646.91	(\$2,646.91)	\$0.00	(\$2,646.91)	0.00%
24.950.00000	DEPT	\$0.00	\$706.76	(\$706.76)	\$0.00	(\$706.76)	0.00%
24.997.00000	DEPT	\$0.00	(\$4.58)	\$4.58	\$0.00	\$4.58	0.00%
Fund: GRANTS - 24		\$488,967.00	\$517,773.09	(\$28,806.09)	\$1,898.65	(\$30,704.74)	

Sullivan County

A. Summary Expense report by Dept

Fiscal Year: 2005-2006

From Date: 7/1/2005 To Date: 6/30/2006

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	- Budget with trasactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
30.520.00000	HUMAN RESOURCES	\$219,764.00	\$207,983.27	\$207,983.27	\$11,780.73	\$3,736.84	\$8,044.09	3.66%
30.550.00000	OPERATION OF PLANT	\$959,673.00	\$1,045,718.51	\$1,045,718.51	(\$86,045.51)	\$26,408.52	(\$112,454.03)	-11.72%
30.555.00000	CENTRAL SUPPLY	\$52,880.00	\$42,171.97	\$42,171.97	\$10,708.03	\$0.00	\$10,708.03	20.25%
30.700.00000	FACILITIES	\$8,960.00	\$3,217.92	\$3,217.92	\$5,742.08	\$0.00	\$5,742.08	64.09%
30.997.00000	TRANSFER OUT	\$2,197.00	\$0.00	\$0.00	\$2,197.00	\$0.00	\$2,197.00	100.00%
	Fund: INTERGOVERNMENTAL - 30	\$1,243,474.00	\$1,299,091.67	\$1,299,091.67	(\$55,617.67)	\$30,145.16	(\$85,762.83)	

Sullivan County

A. Summary Expense report by Dept

Fiscal Year: 2005-2006

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 7/1/2005 To Date: 6/30/2006

Account Number	Description	- Budget with transactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
40.097.00000	TRANSFER OUT	\$102,160.00	\$410,795.42	\$410,795.42	(\$308,635.42)	\$0.00	(\$308,635.42)	-302.11%
40.492.00000	ADMISSIONS	\$131,733.00	\$147,848.20	\$147,848.20	(\$16,115.20)	\$1,329.60	(\$17,444.80)	-13.24%
40.500.00000	ADMINISTRATION NURSING HOME	\$1,521,138.00	\$1,488,259.86	\$1,488,259.86	\$32,878.14	\$2,395.25	\$30,482.89	2.00%
40.520.00000	HUMAN RESOURCES	\$0.00	(\$10,672.49)	(\$10,672.49)	\$32,878.14	\$1,000	\$10,672.49	0.00%
40.530.00000	DIETARY	\$1,421,416.00	\$1,394,772.10	\$1,394,772.10	\$26,643.90	\$1,872.00	\$24,771.90	1.74%
40.540.00000	NURSING	\$5,852,914.21	\$6,033,749.92	\$6,033,749.92	(\$180,835.71)	\$9,996.05	(\$190,831.76)	-3.26%
40.541.00000	NURSING ON-CALL	\$0.00	\$557,911.07	\$557,911.07	(\$557,911.07)	\$0.00	(\$557,911.07)	0.00%
40.560.00000	OPERATION OF PLANT	\$0.00	\$24,769.15	\$24,769.15	(\$24,769.15)	\$0.00	(\$24,769.15)	0.00%
40.560.00000	LAUNDRY & LINEN	\$325,607.79	\$284,409.15	\$284,409.15	\$41,198.64	\$0.00	\$41,198.64	12.65%
40.570.00000	HOUSEKEEPING	\$556,426.00	\$483,627.84	\$483,627.84	\$72,798.16	\$0.00	\$72,798.16	13.08%
40.580.00000	PHYSICIAN & PHARMACY	\$20,600.00	\$24,852.30	\$24,852.30	(\$4,252.30)	\$865.00	(\$5,117.30)	-24.84%
40.585.00000	MEDICARE PART A	\$243,500.00	\$505,096.49	\$505,096.49	(\$261,596.49)	\$46,751.40	(\$308,347.89)	-126.63%
40.586.00000	MEDICARE PART B	\$147,530.00	\$215,350.42	\$215,350.42	(\$67,820.42)	\$21,550.00	(\$89,370.42)	-60.58%
40.591.00000	PHYSICAL THERAPY	\$7,060.00	\$10,261.08	\$10,261.08	(\$3,261.08)	\$4,085.34	(\$7,346.42)	-104.95%
40.592.00000	OCCUPATIONAL THERAPY	\$6,000.00	\$8,992.57	\$8,992.57	(\$2,992.57)	\$500.00	(\$3,492.57)	-58.21%
40.593.00000	RECREATIONAL THERAPY	\$255,269.00	\$294,615.73	\$294,615.73	(\$39,346.73)	\$288.10	(\$39,614.83)	-15.52%
40.594.00000	SOCIAL SERVICES	\$170,799.00	\$114,412.15	\$114,412.15	\$56,386.85	\$0.00	\$56,386.85	33.01%
40.596.00000	DENTAL SERVICE	\$21,918.00	\$21,453.60	\$21,453.60	\$464.40	\$0.00	\$464.40	2.12%
40.970.00000	PRINCIPAL AND INTEREST ON BOND	\$498,998.00	\$8,556.64	\$8,556.64	\$490,439.36	\$0.00	\$490,439.36	98.29%
40.997.00000	TRANSFER IN	\$233,088.00	\$0.00	\$0.00	\$233,088.00	\$0.00	\$233,088.00	100.00%
40.999.00000	DEPT	\$0.00	(\$34,369.02)	(\$34,369.02)	\$34,369.02	\$0.00	\$34,369.02	0.00%
	Fund: HEALTH CARE - 40	\$11,516,095.00	\$11,984,692.18	\$11,984,692.18	(\$468,597.18)	\$89,612.74	(\$558,209.92)	

Sullivan County

A. Summary Expense report by Dept

Fiscal Year: 2005-2006

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	- Budget with trasactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
41.501.00000	DEPT	\$0.00	\$245.37	\$245.37	(\$245.37)	\$0.00	(\$245.37)	0.00%
41.503.00000	DEPT	\$0.00	\$328.00	\$328.00	(\$328.00)	\$0.00	(\$328.00)	0.00%
41.504.00000	DEPT	\$0.00	\$70.00	\$70.00	(\$70.00)	\$0.00	(\$70.00)	0.00%
	Fund: TRUST FUNDS - 41	\$0.00	\$643.37	\$643.37	(\$643.37)	\$0.00	(\$643.37)	0.00%

Sullivan County

A. Summary Expense report by Dept

Fiscal Year: 2005-2006

From Date: 7/1/2005 To Date: 6/30/2006

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	- Budget with trasactions	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
42.497.00000	WOODHULL COUNTY COMPLEX	\$153,000.00	\$0.00	\$0.00	\$153,000.00	\$99,683.00	\$53,317.00	34.85%
42.530.00000	DIETARY	\$8,000.00	\$1,155.00	\$1,155.00	\$6,845.00	\$0.00	\$6,845.00	85.56%
42.540.00000	NURSING	\$146,250.00	\$12,521.22	\$12,521.22	\$133,728.78	\$57,744.14	\$75,984.64	51.96%
42.550.00000	OPERATION OF PLANT	\$709,000.00	\$20,692.80	\$20,692.80	\$688,307.20	\$295,516.26	\$392,790.94	55.40%
42.560.00000	LAUNDRY AND LINEN	\$29,500.00	\$0.00	\$0.00	\$29,500.00	\$0.00	\$29,500.00	100.00%
42.600.00000	DEPARTMENT OF CORRECTION	\$208,695.00	\$502.25	\$502.25	\$208,192.75	\$154,385.00	\$53,807.75	25.78%
42.800.00000	DEPT	\$0.00	\$28,175.00	\$28,175.00	(\$28,175.00)	\$0.00	(\$28,175.00)	0.00%
	Fund: CAPITAL IMPROVEMENTS - 42	\$1,254,445.00	\$63,046.27	\$63,046.27	\$1,191,398.73	\$607,328.40	\$584,070.33	

Sullivan County

A. Summary Expense report by Dept

Fiscal Year: 2005-2006

Account Number	Description	Include pre encumbrance	Print accounts with zero balance	From Date: 7/1/2005	To Date: 6/30/2006	Filter Encumbrance Detail by Date Range	Encumbrance	Budget Balance	% Bud
		<input type="checkbox"/>	<input type="checkbox"/>	YTD	Balance				
		- Budget with trasactions	Range To Date	\$24,549,725.83	\$24,549,725.83	(\$339,700.83)	\$1,269,018.42	(\$1,608,719.25)	
	Grand Total:			\$24,210,025.00	\$24,549,725.83				

End of Report

SULLIVAN COUNTY, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2006

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MELANSON HEATH & COMPANY, PC

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melansonheath.com

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Sullivan County
Newport, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sullivan County, New Hampshire, as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Sullivan County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sullivan County, as of June 30, 2006, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Additional Offices:

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

The management's discussion and analysis, appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
August 11, 2006

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Sullivan County, we offer readers this narrative overview and analysis of the financial activities of Sullivan County for the fiscal year ended June 30, 2006.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include General Government, County Attorney's Office, Commissioners Office, Public Safety, Corrections, Health and Welfare, Cooperative Extension and Register of Deeds. The business-type activities include Nursing Home activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be

divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The governmental fund financial statements provide separate information for the General Fund and Register of Deeds operations, which are considered to be major funds.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for nursing home operations.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the nursing home operations, which is considered to be a major fund.

Notes to the financial statements. The notes provide additional information that are essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by the accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 6,783,530 (i.e., net assets), a decrease of \$ (1,140,075) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 597,046, a decrease of \$ (1,109,066) in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 364,264, a decrease of \$ (338,746) in comparison with the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$ 0, a decrease of \$ (560,910) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years. All amounts are presented in thousands.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Current and other assets	\$ 2,286	\$ 2,126	\$ 443	\$ 1,675	\$ 2,729	\$ 3,801
Capital assets	<u>2,518</u>	<u>2,674</u>	<u>4,356</u>	<u>4,017</u>	<u>6,874</u>	<u>6,691</u>
Total assets	4,804	4,800	4,799	5,692	9,603	10,492
Long-term liabilities outstanding	174	186	232	224	406	410
Other liabilities	<u>1,727</u>	<u>527</u>	<u>687</u>	<u>1,631</u>	<u>2,414</u>	<u>2,158</u>
Total liabilities	1,901	713	919	1,855	2,820	2,568
Net assets:						
Invested in capital assets, net	2,440	2,489	4,356	3,526	6,796	6,015
Unrestricted	<u>463</u>	<u>1,598</u>	<u>(476)</u>	<u>311</u>	<u>(13)</u>	<u>1,909</u>
Total net assets	\$ <u>2,903</u>	\$ <u>4,087</u>	\$ <u>3,880</u>	\$ <u>3,837</u>	\$ <u>6,783</u>	\$ <u>7,924</u>

CHANGES IN NET ASSETS

	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Revenues:						
Charges for services	\$ 943	\$ 944	\$ 10,186	\$ 9,086	\$ 11,129	\$ 10,030
Operating grants	562	736	60	60	622	796
County tax	9,433	9,433	-	-	9,433	9,433
Investment income	87	68	-	-	87	68
Other	209	268	-	-	209	268
Total revenues	<u>11,234</u>	<u>11,449</u>	<u>10,246</u>	<u>9,146</u>	<u>21,480</u>	<u>20,595</u>
Expenses:						
General government	1,907	664	-	-	1,907	664
County Attorney	361	322	-	-	361	322
Commissioners office	260	247	-	-	260	247
Public safety	773	809	-	-	773	809
Corrections	2,414	2,243	-	-	2,414	2,243
County Nursing Home	-	-	11,051	11,176	11,051	11,176
Health and welfare	5,227	3,852	-	-	5,227	3,852
Cooperative extension	274	260	-	-	274	260
Register of Deeds	354	331	-	-	354	331
Total expenses	<u>11,570</u>	<u>8,728</u>	<u>11,051</u>	<u>11,176</u>	<u>22,621</u>	<u>19,904</u>
Change in net assets before transfers	(336)	2,721	(805)	(2,030)	(1,141)	691
Transfers in (out)	(848)	(1,702)	848	1,702	-	-
Increase (decrease) in net assets	(1,184)	1,019	43	(328)	(1,141)	691
Net assets - beginning of year	<u>4,087</u>	<u>3,068</u>	<u>3,837</u>	<u>4,165</u>	<u>7,924</u>	<u>7,233</u>
Net assets - end of year	\$ <u>2,903</u>	\$ <u>4,087</u>	\$ <u>3,880</u>	\$ <u>3,837</u>	\$ <u>6,783</u>	\$ <u>7,924</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 6,783,530, a decrease of \$ (1,140,075) from the prior year.

The largest portion of net assets \$ 6,796,107 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Governmental activities. Governmental activities for the year resulted in a decrease in net assets of \$ (1,183,800). Key elements of this increase are as follows:

General Fund Operating Results:

Excess revenues over budget	\$ 21,271
Unspent budgetary appropriations	855,602
Use of fund balance as a funding source	(1,223,500)
Other	7,828

Timing Differences:

Excess of prior year encumbrances spent in current period over current year encumbrances	(668,451)
Excess current year depreciation expense over over current year principal debt service	(138,687)
Other timing differences	(33,165)

Other:

Special revenue fund expenditures and transfers out over revenues and transfers in	(93,988)
Capital asset purchases	<u>89,290</u>

Total	\$ <u>(1,183,800)</u>
-------	-----------------------

Business-type activities. Business-type activities (Nursing Home) for the year resulted in an increase in net assets of \$ 43,725. This increase is attributed to transfers from the general fund.

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 597,046, a decrease of \$ (1,109,066) from the prior year. Key elements of this decrease are as follows:

	Governmental Funds
Excess of general fund revenues over budget	\$ 21,271
Budgetary appropriations unspent by departments	855,602
Use of fund balance as a funding source	(1,223,500)
Prior year encumbrances in excess of current encumbrances (timing difference)	(668,451)
Special revenue fund expenditures and transfers out in excess of revenues and transfers in	(93,988)
Total	\$ (1,109,066)

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 364,264. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance at June 30, 2006 represents 3.4 percent of total general fund expenditures.

The fund balance of the general fund decreased by \$ (1,015,078) during the current fiscal year. Key factors in this change are as follows:

	General Fund
Excess of general fund revenues over budget	\$ 21,271
Budgetary appropriations unspent by departments	855,602
Use of fund balance as a funding source	(1,223,500)
Prior year encumbrances in excess of current encumbrances (timing difference)	(668,451)
Total	\$ (1,015,078)

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to a deficit of \$ (476,149), a decrease of \$ (786,617) in comparison with the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

E. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year end amounted to \$ 6,874,249 (net of accumulated depreciation), an increase of \$ 184,085 from the prior year. This investment in capital assets includes land, buildings and improvements, and machinery and equipment.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$ 0.

Additional information on capital assets and long-term debt can be found in the footnotes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Board of Commissioners
Sullivan County
14 Main Street
Newport, New Hampshire 03773

SULLIVAN COUNTY, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

JUNE 30, 2006

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
ASSETS			
Current:			
- Cash and short-term investments	\$ 660,350	\$ 9,938	\$ 670,288
Accounts receivable, net of allowances	-	1,761,035	1,761,035
Internal balances	1,455,354	(1,455,354)	-
Other assets	171,108	-	171,108
Inventory	-	50,164	50,164
Noncurrent:			
Restricted cash	-	77,150	77,150
Capital assets, net of accumulated depreciation	<u>2,517,835</u>	<u>4,356,414</u>	<u>6,874,249</u>
TOTAL ASSETS	4,804,647	4,799,347	9,603,994
LIABILITIES			
Current:			
Accounts payable	611,599	211,377	822,976
Accrued liabilities	533,906	388,209	922,115
Other liabilities	44,261	9,738	53,999
Revenue anticipation notes payable	500,000	-	500,000
Due to residents	-	77,150	77,150
Current portion of long-term liabilities:			
Capital leases payable	37,991	-	37,991
Noncurrent:			
Capital leases payable, net of current portion	40,151	-	40,151
Accrued compensated absences	<u>133,474</u>	<u>232,608</u>	<u>366,082</u>
TOTAL LIABILITIES	1,901,382	919,082	2,820,464
NET ASSETS			
Invested in capital assets, net of related debt	2,439,693	4,356,414	6,796,107
Unrestricted	<u>463,572</u>	<u>(476,149)</u>	<u>(12,577)</u>
TOTAL NET ASSETS	\$ <u>2,903,265</u>	\$ <u>3,880,265</u>	\$ <u>6,783,530</u>

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2006

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:						
General government	\$ 1,906,595	\$ 149,700	\$ -	\$ (1,582,398)	\$ -	\$ (1,582,398)
County Attorney's office	361,253	2,068	-	(359,185)	-	(359,185)
Commissioners' office	259,875	-	-	(259,875)	-	(259,875)
Public safety	773,388	107,419	-	(592,507)	-	(592,507)
Corrections	2,413,866	14,115	-	(2,307,356)	-	(2,307,356)
Health and welfare	5,227,169	285,188	-	(4,941,981)	-	(4,941,981)
Cooperative extension	274,198	3,336	-	(270,862)	-	(270,862)
Register of Deeds	353,681	-	-	249,075	-	249,075
Total Governmental Activities	11,570,025	561,826	-	(10,065,089)	-	(10,065,089)
Business-Type Activities:						
Nursing Home	11,051,405	60,174	-	-	(804,052)	(804,052)
Total Business-Type Activities	11,051,405	60,174	-	-	(804,052)	(804,052)
Total	\$ 22,621,430	\$ 622,000	\$ -	(10,065,089)	(804,052)	(10,869,141)
General Revenues:						
County Tax				9,433,119	-	9,433,119
Investment income				87,241	-	87,241
Miscellaneous				208,706	-	208,706
Transfers, net				(847,777)	847,777	-
Total general revenues and transfers				8,881,289	847,777	9,729,066
Change in Net Assets				(1,183,800)	43,725	(1,140,075)
Net Assets:						
- Beginning of year				4,087,065	3,836,540	7,923,605
End of year				\$ 2,903,265	\$ 3,880,265	\$ 6,783,530

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2006

ASSETS

	General	Register of Deeds	Nonmajor Governmental Funds	Total Governmental Funds
Cash and short-term investments	\$ 508,257	\$ 150,308	\$ 1,785	\$ 660,350
Due from other funds	1,387,159	647	67,548	1,455,354
Other assets	171,108	-	-	171,108
TOTAL ASSETS	\$ 2,066,524	\$ 150,955	\$ 69,333	\$ 2,286,812

LIABILITIES AND FUND BALANCES

Liabilities:				
Accounts payable	\$ 611,599	\$ -	\$ -	\$ 611,599
Accrued liabilities	519,324	8,932	5,650	533,906
Other liabilities	18,804	23,672	1,785	44,261
Revenue anticipation notes payable	500,000	-	-	500,000
TOTAL LIABILITIES	1,649,727	32,604	7,435	1,689,766
Fund Balances:				
Reserved for encumbrances	52,533	-	-	52,533
Unreserved:				
Undesignated, reported in:				
General fund	364,264	-	-	364,264
Special revenue funds	-	118,351	61,898	180,249
TOTAL FUND BALANCES	416,797	118,351	61,898	597,046
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,066,524	\$ 150,955	\$ 69,333	\$ 2,286,812

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2006

Total governmental fund balances	\$ 597,046
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,517,835
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable, capital leases payable, and accrued compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(<u>211,616</u>)
Net assets of governmental activities	\$ <u>2,903,265</u>

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2006

	General	Register of Deeds	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
County taxes	\$ 9,433,119	\$ -	\$ -	\$ 9,433,119
Charges for services	266,892	602,756	73,462	943,110
Intergovernmental	165,883	-	395,943	561,826
Investment income	87,241	-	-	87,241
Miscellaneous	208,706	-	-	208,706
Total Revenues	<u>10,161,841</u>	<u>602,756</u>	<u>469,405</u>	<u>11,234,002</u>
Expenditures:				
Current:				
General government	1,815,496	-	4,174	1,819,670
County Attorney's office	353,494	-	-	353,494
Commissioners' office	259,664	-	-	259,664
Public safety	531,948	-	243,648	775,596
Corrections	2,399,145	-	-	2,399,145
Health and welfare	4,963,653	-	270,227	5,233,880
Cooperative extension	270,229	-	3,902	274,131
Register of Deeds	-	355,661	-	355,661
Debt service	24,050	-	-	24,050
Total Expenditures	<u>10,617,679</u>	<u>355,661</u>	<u>521,951</u>	<u>11,495,291</u>
Excess (deficiency) of revenues over expenditures	(455,838)	247,095	(52,546)	(261,289)
Other Financing Sources (Uses):				
Operating transfers in	254,168	-	4	254,172
Operating transfers out	(813,408)	(225,495)	(63,046)	(1,101,949)
Total Other Financing Sources (Uses)	<u>(559,240)</u>	<u>(225,495)</u>	<u>(63,042)</u>	<u>(847,777)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,015,078)	21,600	(115,588)	(1,109,066)
Fund Equity, at Beginning of Year	1,431,875	96,751	177,486	1,706,112
Fund Equity, at End of Year	<u>\$ 416,797</u>	<u>\$ 118,351</u>	<u>\$ 61,898</u>	<u>\$ 597,046</u>

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2006

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (1,109,066)

- Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital purchases	89,290
Depreciation	(245,110)

- The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:

Repayments of debt	106,422
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- Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

(25,336)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ (1,183,800)

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
	<u>Budget</u>	<u>Budget</u>		<u>Positive</u>
				<u>(Negative)</u>
Revenues and Other Sources:				
County taxes	\$ 9,205,114	\$ 9,433,119	\$ 9,433,119	\$ -
Charges for services	210,459	263,459	266,892	3,433
Intergovernmental	155,050	155,050	165,883	10,833
Investment income	16,000	16,000	87,241	71,241
Miscellaneous	201,733	201,733	208,706	6,973
Transfers in	325,377	325,377	254,168	(71,209)
Other sources (use of fund balance)	1,223,500	1,223,500	1,223,500	-
Total Revenues and Other Sources	11,337,233	11,618,238	11,639,509	21,271
Expenditures and Other Uses:				
General government	1,972,246	1,972,246	1,800,631	171,615
County Attorney's office	412,909	412,909	353,571	59,338
Commissioners' office	259,176	259,176	259,381	(205)
Public safety	571,024	571,024	535,098	35,926
Corrections	2,687,051	2,687,051	2,411,215	275,836
Health and welfare	4,600,813	4,600,813	4,297,003	303,810
Cooperative extension	273,111	273,111	268,279	4,832
Debt service	28,500	28,500	24,050	4,450
Transfers out	532,403	813,408	813,408	-
Total Expenditures and Other Uses	11,337,233	11,618,238	10,762,636	855,602
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 876,873	\$ 876,873

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF NET ASSETS

JUNE 30, 2006

Business-Type Activities
Enterprise Fund
Nursing
Home

ASSETS

Current:

Cash and short-term investments	\$ 9,938
Accounts receivable, net of allowances	1,761,035
Inventory	<u>50,164</u>

Total current assets	1,821,137
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Noncurrent:

Restricted cash	77,150
Capital assets, net of accumulated depreciation	<u>4,356,414</u>

Total noncurrent assets	<u>4,433,564</u>
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TOTAL ASSETS	6,254,701
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LIABILITIES

Current:

Accounts payable	211,377
Accrued liabilities	388,209
Other liabilities	9,738
Due to residents	77,150
Due to other funds	<u>1,455,354</u>

Total current liabilities	2,141,828
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Noncurrent:

Compensated absences	<u>232,608</u>
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Total noncurrent liabilities	<u>232,608</u>
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TOTAL LIABILITIES	2,374,436
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NET ASSETS

Invested in capital assets, net of related debt	4,356,414
Unrestricted	<u>(476,149)</u>

TOTAL NET ASSETS	\$ <u>3,880,265</u>
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See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2006

	Business-Type Activities Enterprise Fund
	<u>Nursing Home</u>
Operating Revenues:	
Charges for services	\$ 10,057,081
Miscellaneous	<u>130,098</u>
Total Operating Revenues	10,187,179
Operating Expenses:	
Personnel services	6,111,365
Employee benefits	1,699,454
Contractual services	718,364
Payroll and other taxes	458,109
Therapy services	453,547
Food	370,624
Depreciation	351,029
Medicine	291,850
Medical expenses	266,900
Supplies and office expense	154,613
Repairs and maintenance	85,588
Insurance	62,337
Telephone	<u>19,068</u>
Total Operating Expenses	<u>11,042,848</u>
Operating Income (Loss)	(855,669)
Nonoperating Revenues (Expenses):	
Intergovernmental revenue	60,174
Interest expense	<u>(8,557)</u>
Total Nonoperating Revenues (Expenses), Net	<u>51,617</u>
Income (Loss) Before Transfers	(804,052)
Transfers:	
Operating transfers in	<u>847,777</u>
Change in Net Assets	43,725
Net Assets at Beginning of Year	<u>3,836,540</u>
Net Assets at End of Year	<u>\$ 3,880,265</u>

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2006

	Business-Type Activities Enterprise Funds Nursing Home
<u>Cash Flows From Operating Activities:</u>	
Receipts for services provided	\$ 9,706,260
Miscellaneous receipts	130,098
Payments for personnel and related costs	(8,260,530)
Payments for goods and services	<u>(2,879,321)</u>
Net Cash (Used For) Operating Activities	(1,303,493)
<u>Cash Flows From Noncapital Financing Activities:</u>	
Operating transfers in	847,777
Receipts from internal balances	1,595,208
Intergovernmental grant	<u>60,174</u>
Net Cash Provided by Noncapital Financing Activities	2,503,159
<u>Cash Flows From Capital and Related Financing Activities:</u>	
Acquisition and construction of capital assets	(690,934)
Principal payments on bonds	(490,437)
Interest expense	<u>(8,557)</u>
Net Cash (Used For) Capital and Related Financing Activities	<u>(1,189,928)</u>
Net Change in Cash and Short-Term Investments	9,738
Cash and Short Term Investments, Beginning of Year	<u>200</u>
Cash and Short Term Investments, End of Year	<u>\$ 9,938</u>
<u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u>	
Operating income (loss)	\$ (855,669)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation	351,029
Changes in assets and liabilities:	
Accounts receivable	(350,821)
Inventory	(27,793)
Other assets	25,565
Accounts payable	(495,663)
Accrued and other liabilities	<u>49,859</u>
Net Cash Provided By (Used For) Operating Activities	<u>\$ (1,303,493)</u>

See notes to financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of Sullivan County, New Hampshire (the County) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected Board of Commissioners. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, all other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Register of Deeds Special Revenue Fund* is used to account for the proceeds of specific revenue sources and related expenditures that are associated with registry activities.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and

services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

The government reports the County Nursing Home as a major proprietary fund.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type is included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/ borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans).

G. Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed. No significant inventory balances were on hand in governmental funds.

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (for enterprise funds only) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 200 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Vehicles	5
Office equipment	5
Computer equipment	5

I. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide and proprietary fund financial

statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

J. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

K. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

L. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance and Accountability

A. Budgetary Information

The County follows the following procedures establishing the budgetary data reflected in the basic financial statements:

- Prior to May 1st, the County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
- Hearings are conducted by the County Commissioners prior to the County's budget meeting to discuss the proposed budget.
- The budget is legally enacted by the County Delegation prior to September 1st.
- Appropriations for certain projects and specific items not fully expended at the fiscal year-end are carried forward as continued

appropriations to the new fiscal year in which they supplement the appropriations of that year.

- The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.
- A copy of the budget is published in the Annual Report of Sullivan County, New Hampshire.

B. Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 10,161,841	\$ 10,617,679
Other financing sources/uses (GAAP basis)	<u>254,168</u>	<u>813,408</u>
Subtotal (GAAP Basis)	10,416,009	11,431,087
Record use of fund balance	1,223,500	-
Reverse prior year appropriation carryforwards	-	(720,984)
Record current year appropriation carryforwards	<u>-</u>	<u>52,533</u>
Budgetary basis	\$ <u>11,639,509</u>	\$ <u>10,762,636</u>

D. Deficit Fund Equity

The following funds had deficits as of June 30, 2006:

Domestic Violence Grant - Fund 445	\$ (90)
Cooperative Extension Service - Fund 475	(3,902)
Emergency Planning - Fund 725	(1,000)
Strengthening Families Program - Fund 943	(104)
Intervention Program - Fund 945	(6,741)
Claremont Teen Resource Center - Fund 947	(161,447)
Parents as Teachers - Fund 948	(8,318)
CAC of Grafton/Sullivan County - Fund 949	(2,647)
Total	\$ (184,249)

The deficits in these funds will be eliminated through future departmental revenues, and transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus. The County does not have a deposit policy for custodial credit risk.

As of June 30, 2006, \$ 1,166,788 of the County's bank balance of \$ 2,126,025 was exposed to custodial credit risk as uninsured and uncollateralized.

4. Allowance for Doubtful Accounts and Contractual Allowances

The allowance for doubtful accounts for Nursing Home receivables has been estimated at \$ 184,185 at June 30, 2006. Nursing Home receivables are also reported net of contractual allowances.

5. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2006 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 1,387,159	\$ -
Special Revenue Funds:		
Register of Deeds	647	-
Grants	67,548	-
Enterprise Funds:		
Nursing Home	-	1,455,354
Total	\$ <u>1,455,354</u>	\$ <u>1,455,354</u>

6. Capital Assets

Capital asset activity for the year ended June 30, 2006 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 4,386	\$ 20	\$ -	\$ 4,406
Equipment and vehicles	929	69	-	998
Land improvements	<u>313</u>	<u>-</u>	<u>-</u>	<u>313</u>
Total capital assets, being depreciated	5,628	89	-	5,717
Less accumulated depreciation for:				
Buildings and improvements	(2,006)	(154)	-	(2,160)
Equipment and vehicles	(753)	(53)	-	(806)
Land improvements	<u>(195)</u>	<u>(38)</u>	<u>-</u>	<u>(233)</u>
Total accumulated depreciation	(2,954)	(245)	-	(3,199)
Governmental activities capital assets, net	\$ <u>2,674</u>	\$ <u>(156)</u>	\$ <u>-</u>	\$ <u>2,518</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-Type Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 7,634	\$ 477	\$ -	\$ 8,111
Equipment	1,865	172	-	2,037
Vehicles	<u>149</u>	<u>41</u>	<u>-</u>	<u>190</u>
Total capital assets, being depreciated	9,648	690	-	10,338
Less accumulated depreciation for:				
Buildings and improvements	(3,877)	(260)	-	(4,137)
Equipment	(1,641)	(78)	-	(1,719)
Vehicles	<u>(113)</u>	<u>(13)</u>	<u>-</u>	<u>(126)</u>
Total accumulated depreciation	(5,631)	(351)	-	(5,982)
Business-type activities capital assets, net	\$ <u>4,017</u>	\$ <u>339</u>	\$ <u>-</u>	\$ <u>4,356</u>

Depreciation expense was charged to functions of the County as follows (in thousands):

Governmental Activities:	
General government	\$ 69
Public safety	52
Public welfare	2
Department of Corrections	118
Cooperative extension	<u>4</u>
Total depreciation expense - governmental activities	\$ <u>245</u>
Business-Type Activities:	
Nursing Home	\$ <u>351</u>
Total depreciation expense - business-type activities	\$ <u>351</u>

7. Accounts Payable

Accounts payable represent additional 2006 expenditures paid after June 30, 2006.

8. Anticipation Notes Payable

The County has a \$ 5,000,000 revenue anticipation line of credit dated June 14, 2006 that expires December 26, 2006. This line of credit carries interest at a fixed annual rate of 3.75%.

The following summarizes activity in notes payable during fiscal year 2006:

	Balance Beginning of Year	New Issues	Maturities	Balance End of Year
Revenue anticipation	\$ <u>-</u>	\$ <u>4,825,000</u>	\$ <u>4,325,000</u>	\$ <u>500,000</u>

9. Long-Term Debt

General Obligation Bonds

During the year ended June 30, 2006, the following changes occurred in long-term liabilities (in thousands):

	Total Balance <u>7/1/05</u>	Additions	Reductions	Total Balance <u>6/30/06</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/06</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 70	\$ -	\$ (70)	\$ -	\$ -	\$ -
Other:						
Capital leases	114	-	(36)	78	(38)	40
Accrued vacation	<u>108</u>	<u>25</u>	<u>-</u>	<u>133</u>	<u>-</u>	<u>133</u>
Totals	\$ <u>292</u>	\$ <u>25</u>	\$ <u>(106)</u>	\$ <u>211</u>	\$ <u>(38)</u>	\$ <u>173</u>
<u>Business-Type Activities</u>						
Bonds payable	\$ 490	\$ -	\$ (490)	\$ -	\$ -	\$ -
Other:						
Accrued vacation	<u>224</u>	<u>8</u>	<u>-</u>	<u>232</u>	<u>-</u>	<u>232</u>
Totals	\$ <u>714</u>	\$ <u>8</u>	\$ <u>(490)</u>	\$ <u>232</u>	\$ <u>-</u>	\$ <u>232</u>

10. **Capital Lease Obligations**

The County is the lessee of certain equipment under capital leases expiring in various years through 2008. Future minimum lease payments under the capital leases consisted of the following as of June 30, 2006:

2007	\$ 42,431
2008	<u>42,431</u>
Total minimum lease payments	84,862
Less amount representing interest	<u>(6,720)</u>
Present Value of Minimum Lease Payments	\$ <u>78,142</u>

11. **Restricted Net Assets**

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

12. **Reserves of Fund Equity**

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

Reserved for Encumbrances - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

13. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits in which the County is involved. The County's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

14. Pension Plan

The County follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, with respect to the employees' retirement funds.

A. Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer contributory defined benefit pension plan. NHRS provides service, disability and death, and vested retirement benefits to plan members and beneficiaries. NHRS is administered by a 13-member Board of Trustees. The Board of Trustees formulates administrative policies and procedures and authorizes benefit payments to members and their beneficiaries. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH 03301-8509 or by calling (603) 271-3351.

B. Funding Policy

Sheriff's deputies and correctional office plan members and all other employee plan members are required to contribute 9.3% and 5%, respectively, of their annual covered salary and the County is required to contribute at an actuarially determined rate. The current rate for sheriff's deputies and correctional officers is 7.87% of annual covered payroll. The current rate for all other employees is 5.90% of annual covered payroll. The contribution requirements of plan members are fixed by statute. The County's contributions to NHRS for the years ended June 30, 2006, 2005, and 2004 were \$ 499,688, \$ 387,562, and \$ 225,751, respectively, equal to the required contributions for each year.

15. Self Insurance

The County participates in the New Hampshire Municipal Association Health Insurance Trust Self-Funding Plus Program (Program) which provides medical health benefits to its eligible employees and their eligible dependents. The claims liability represents an estimate of claims incurred but unpaid at year-end, based on past historical costs, and claims paid subsequent to year-end. The County is insured above a stop-loss amount of approximately \$ 75,000 on individual and aggregate claims as of June 30, 2006.

Changes in the aggregate liability for claims for the year ended June 30, 2006 are as follows:

Claims liability, July 1, 2005	\$ 366,907
Claims incurred/recognized in fiscal year 2006	2,192,773
Claims paid in fiscal year 2006	<u>(2,194,218)</u>
Claims liability, June 30, 2006	\$ <u>365,462</u>

Workers Compensation

The County contracts with an insurance consultant for claims processing of the County's workers compensation policy, which has no excess liability coverage for any employees. The Workers Compensation claims liability represents an estimate of future costs based on a historical analysis of similar claims for all employees excluding public safety. The County is unable to make any reasonable estimate of its liability for public safety employees.

16. Risk Management

The County is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County and other municipalities and other qualified political subdivisions of New Hampshire are members of the Public Risk Management Exchange (Primex³), a Trust organized to provide property and liability insurance coverage to its members. The County pays an annual premium to Primex³ for its property and liability insurance coverage. The premium paid in 2006 was \$ 94,141.

The coverage includes a retrospective contribution endorsement under which the County may receive a portion of its premiums back based on a loss ratio as defined in the agreement.

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**SULLIVAN COUNTY NH CONVENTION
2005 / 2006 Directory**

District 1 – Cornish, Grantham and Plainfield; **District 2** – Croydon, Goshen, Newport, Springfield and Washington; **District 3** – Sunapee; **District 4** – Claremont Wards 1-3, Lempster and Unity; and **District 5** – Acworth, Charlestown, and Langdon.

<u>Representative Name</u>	<u>District</u>	<u>Ways to contact your delegate ...</u>
Cloutier, John <i>Delegation Chair</i>	4	10 Spruce Ave., Apt. 1, Claremont NH 03743-5306 E-mail: jocloutier@adelphia.net Tel: 542-6190
Converse, Larry <i>Delegation Vice Chair</i> <i>Executive Finance Committee</i>	4	7 Clover Street, Claremont NH 03743-3027 E-mail: icallcone@aol.com Tel: 542-2180
Jillette, Arthur G. Jr. <i>Delegation Clerk</i>	2	80 Brickyard Road, Goshen NH 03752 E-mail: agi@theworld.com Tel. 863-2788 Fax. 863-8178
Ferland, Brenda <i>Executive Finance Committee - Chair</i>	5	267 River Road, Charlestown NH 03603 Tel: 826-5034
Donovan, Tom <i>Executive Finance Committee – Vice Chair</i>	4	165 Mulberry St., Claremont NH 03743 E-mail: mrteed2001@yahoo.com Tel: 542-0463
Houde-Quimby, Charlotte <i>Executive Finance Committee</i>	1	PO Box 95, Meriden NH 03770 E-mail: cquimby@tds.net Tel: 469-3205
Irish, Christopher <i>Executive Finance Committee</i>	4	95 Winter Street, Claremont NH 03743 E-mail: chris.irish@mascomabank.com Tel. 542-9727
Prichard, Stephen G. <i>Executive Finance Committee</i>	1	PO Box 1220, Grantham NH 03753 E-mail: steveccarol@srnet.com Tel: 863-9403
Franklin, Peter	2	PO Box 411, Newport NH 03773 Tel: 863-1923
Gale, Harry S. Jr.	3	PO Box 730, Sunapee NH 03782 E-mail: Hgale66@aol.com Tel: 763-2500
Osgood, Philip "Joe"	4	19 Whitcomb Lane, Claremont NH 03743 E-mail: joe.osgood@leg.state.nh.us Tel. 543-0762
Phinizy, James	5	Box 175, Black North Road, Acworth NH 03601 E-mail: jgphinizy@yahoo.com Tel: 835-6074
Rodeschin, Beverly	2	336 Sunapee St, Newport NH 03773 Tel: 863-1941

Committee Appointments:

- Nursing Home Resident Trust Fund Committee – Rep. Donovan
- UNH Cooperative Extension Committee – Rep. Gale Jr.
- Solid Waste District Committee – Rep. Franklin
- 5% Monies / Incentive Funds Committee – Rep. Franklin
- Sullivan County Land Management Use Committee – Rep. Jillette Jr. (Cloutier alternate)
- Sullivan County Facilities (buildings) Committee – Rep. Converse (Jillette alternate)
- Sullivan County Criminal Justice Coordinating Committee – Rep. Osgood (Prichard alternate)

**Sullivan County NH
FY06 COUNTY ANNUAL REPORT**

**STATE – COUNTY DELEGATION
MEETING MINUTES**

Fiscal Year 2006

The following pages reflect the minutes of all meetings held by the full Delegation during Fiscal Year 06. The meeting dates shown are:

- Aug 3 '05 Commissioners/Full Delegation 10 AM
Location: Newport
Genesis Health Care: Strategy/Direction/Goals/Contract
(Board of Comm's minutes are shown)
- Aug 11 '05 Full Delegation 4 – 6 PM
Location: Sunapee Middle High School – Music Room
Sunapee Secession Solution – Phase II
- Aug 18 '05 Full Delegation 7 – 9 PM
Location: Newport SRVRTC
Sunapee Secession Solution – Phase II.
Aired live by CCTV (No Minutes for)
- Aug 25 '05 Full Delegation 7 – 9 PM
Location: Claremont SRVRTC
Sunapee Secession Solution – Phase II. Aired live by CCTV
- Oct 31 '05 Full Delegation 10:30 AM
Location: Newport
- Nov 7 '05 Full Delegation 9 AM
Location: Newport
Reconvened from Oct. 31st
- Dec 29 '05 E.F.C. 9 AM
Location: Newport (No Minutes for)
- Full Delegation 10AM
 Genesis Contract Update & Other Business
- Jan 27 '06 Full Delegation 10:15 AM
Location: Newport
ProShare/MQIP – Jim Fredyma & Other Business
- Feb 17 '06 Full Delegation 9 AM
Location: Unity – Ahern Building
Health Care's NH State Survey review with Administrator of NH State
HHS Commission & Other Business
- Mar 24 '06 Full Delegation 9 AM
Location: Newport – Probate Crt.

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Mar 31 '06	E.F.C. 8:15 AM Location: Newport (No Minutes for)
Apr 3 '06	E.F.C. 9 AM Location Newport (No Minutes for)
Apr 4 '06	E.F.C. 8 AM Location Newport (No Minutes for)
Apr 6 '06	E.F.C. 8 AM Location Unity (No Minutes for)
Apr 21 '06	E.F.C. 8 AM Location Newport (No Minutes for)
Apr 25 '06	E.F.C. 1 PM Location: Newport (No Minutes for)
Apr 28 '06	E.F.C. 9 AM Location: Newport (No Minutes for)
May 1 '06	E.F.C. 9 AM Location: Newport (No Minutes for)
May 10 '06	Full Delegation 1 PM Location: Newport Meeting with Auditors and Accountant
Jun 1 '06	E.F.C. & County Treasurer – 6 PM Location: Newport Full Delegation – 6:15 Elected Official Salary Review Public Hearing – 7 PM - Presentation of County Commissioners Proposed FY 07 Budget
Jun 12 '06	Full Delegation 9 AM Location: Newport, Probate Crt. Rm. Special Meeting – Assisted Care/Senior Living Business Plan Feasibility Review Update
Jun 19 '06	Annual Convention – 9 AM Location: Unity, Ahern Bldg. FY 07 Budget Review and Approval

Minutes of the Sullivan County Delegation and the Delegation Executive Finance Committee can be viewed on line at the County website: www.sullivancountynh.gov or at the Sullivan County Commissioners' Office Monday through Friday during regular office hours 8 a.m. – 4 p.m.

Sullivan County NH

Type of meeting: Board of Commissioners and Genesis Eldercare
Special Meeting - Administrator Contract Negotiations

Date/ Time: Wednesday August 3, 2005, 10 am

Place: Newport - 14 Main Street 3rd Floor Probate Court Room

ATTENDEES: Commissioners Donald S. Clarke - *Chair*, Ben Nelson - *Vice Chair* (arrived later) and Ethel Jarvis - *Clerk*, Ed Gil de Rubio - *County Manager*, Ray Thivierge - *Sr. VP of Operations & network Services Genesis ElderCare*, Executive Finance Committee members: Representatives Brenda Ferland - *EFC Chair*, Tom Donovan - *EFC Vice Chair*, Larry Converse, Charlotte Houde-Quimby (arrived later) and Stephen Prichard (arrived later); Sharon Johnson-Callum (minute taker).

OTHER PUBLIC ATTENDEES: State County Delegates John Cloutier - *Delegation Chair*, Arthur Jillette Jr. - *Clerk* and Peter Franklin; Rebecca Miller - *Eagle Times staff reporters*; James Lowe - *Argus Champion staff reporter*.

10:07 The Commissioner Chair, Donald Clarke, brought the meeting to order. Representative Converse led all in the Pledge of Allegiance.

OPENING REMARKS FROM BOARD OF COMMISSIONER CHAIR

The Chair, Donald Clarke, indicated it was a new experience for everyone to negotiate this type of contract, with such magnitude, in a public forum; but, he hoped all would be respectful of everyone's views, with the goal to bring together all interested parties and to search for a positive outcome. Commissioner Clarke mentioned the New Hampshire Governor Lynch and Vermont Governor Douglas were visiting the county, in particular St. Gaudens / Cornish area. The Commissioners attended a gathering this morning for the governors, along with a few other Delegates, so a few would be late arriving to this meeting.

COUNTY MANAGER INTRODUCTIONS

The County Manager, Commissioners, Executive Finance Committee members and the Genesis representative each introduced themselves. He pointed out where refreshments and public facilities were located. He noted he had never negotiated a contract in public, as negotiations were normally an executive session issue, but Mr. Thivierge, of Genesis ElderCare, graciously agreed to the format due to the concerns previously voiced. He noted they will unofficially observe Roberts Rules, they have an agenda and will take public comment later.

10:11 Rep. Prichard arrived.

The County Manager continued, noting the Genesis administration contract expires December 31, 2005 and that he anticipates negotiating a contract to have in place by that time.

Ray Thivierge and the County Manager briefed the group on the past six months. They

Aug 3, 2005 Special Meeting - Negotiations
Aug 3, 2005 Special Meeting Minutes tabled at @ Aug 16, 2005 meeting.
Aug 3, 2005 Special Meeting Minutes approved @ Sep 6, 2005 meeting.

discussed how it took five months to find an Administrator, Courtney Marshall, and the difficulty in finding one suitable to Sullivan County needs as well as willing to relocate to the area. It was noted John Allard and Mary Johnson were interim administrators prior to Mr. Marshall and publicly thanked both, citing they went beyond the call of duty and did more than a normal interim administrator would have to do. He discussed how Genesis pursued the skilled care market, the hiring of Patti Koscielniak as External Care Coordinator, and the resignation of Bonnie Rivard, former Director of Nursing, due to personal issues and the hiring of a new Director Of Nursing, Heidi Smith, who starts Aug 8th.

10:15 Charlotte Houde-Quimby arrived.

He continued noting they have an aggressive budget and eliminated agency nursing June 25th, just a few weeks after Mr. Marshall was hired. Since the elimination the agency nursing was only used for a three-hour shift. The County Manager noted the '04 budget was overspent by \$700,000 and the '05 budget was overspent by \$200 - 300 thousand dollars. He noted this as a positive check mark for Mr. Marshall. It was noted the nurse managers were looking at Genesis for guidance and becoming more confident and aggressive with management decisions, the latter and issue the County Manager likes to see. Census over the last five years has dropped, but they are making great strides with going after skilled care and admitted five (5) skilled care this past week. Unfortunately, they lost five residents recently who passed away. He noted they should not expect statistics to increase due to medicaid. As County Manager, he foresees the State trying to crimp Medicaid benefits, which will decrease Medicaid census.

AGENDA ITEM 1 DISCUSSION REGARDING STRATEGY AND DIRECTION

Mr. Thivierge indicated the agreement with County is for management support and that management authority remains with the County. In that role they have learned there are different ways of accomplishing things and have responded well. A comprehensive plan was created; it was discussed and thought out thoroughly and presented to many before they made any changes. With this plan resulted it, was to allow Genesis to spell out priorities and to identify key areas to focus on to make Sullivan County all it can be for the elders of the county.

CENSUS / REVENUE - Is one of the areas. Nursing Home occupancy has decreased. As owners / operators of a Nursing Home one needs to change to keep viable and needed in the area. Level of care required by nursing home residents today has changed from five years ago. This has resulting in nationwide changes and an impact on census. There are 128 residents, with 14 private pay, 12 Medicare and 102 Medicaid. In most facilities Medicaid barely covers cost of care for a resident. Accordingly, they need to look at alternative funding sources. He indicated folks who go to a hospital with an acute spell of illness are entitled to a recuperative period under Medicare. Medicare is basically a hospital benefit carried to the nursing home for purposes of recuperation. The federal government understands the importance of rehabilitation after a spell of illness and gets the person back home, or, at least back to highest level of functioning quickly. Because of that, Medicare is paying significantly more than what Medicaid pays, and is one of the avenues they are focusing on.

10:25 Commissioner Nelson arrived.

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Mr. Thivierge continued, "when talking about census your talking about a shift from Medicaid to Medicare and private" and they need to look at post-acute care, which is what Genesis has done. Medicare population, which was three to four when they arrived, has increased to around twelve; but he feels the census should be in the 20's. Their strategy is not to deny access of Medicaid population, but to support that service through other revenues that will also attract other pay types to the facility. Doing this allows you to manage your revenues. They need to manage patient flow, maintain the bed level, and have staff to care for the patients they are trying to attract. Though they've been able to expand on services to attract clients, there is still a different perception in the minds of the referral sources concerning the county home. There is a need for further public education on what the nursing home can do. They need to bring the referral sources on the journey with them, so that they see a development with the County's abilities. With that, the perception changes. They've begun to receive referrals from sources which have historically avoided referring clients to Sullivan County, for example, Dartmouth. They are now getting out in to those areas to educate the referral sources.

PROGRAM DEVELOPMENT

The package of care, in a nursing home, involves three levels of programming:

- 1) DEMENTIA CARE - The MacConnell Unit was established for this reason. The unit is pretty but needs work to cater to people with dementia. Genesis's goal is to show case Sullivan as the premier place for dementia patients. There is a formula for: training staff, for involving the community, for insuring there are proper mechanisms and therapeutic recreational activities in place to keep behaviors in check and for supporting the families and making sure they are getting all they need to deal with the problem.
- 2) LONG-TERM CARE - Clients who are cognitively lucid. These clients have the ability to think on their own but are handicapped to a certain extent. This population is sicker than it used to be - but still need the same social care as other residents, such as knitting, etc. The program for long-term care has significantly changed over the last three years, and is more resident centered care; looked as a group with individual needs. Can do a lot more with understanding the individual - where they came from and what they like to do, to work it in to their environment at the level they are at today.
- 3) SHORT STAY PROGRAMS - This is a good economic avenue plus is an opportunity to increase positive perception of the County Home. The nursing home would get the client from a hospital through a recuperation time period then send them home. In order to get the right patient back to the facility, we need to have a strong relationship and understanding of what we do in our nursing home and what that patient needs at the hospital. They have very specialty needs: cardiac / orthopedic / neurological / and wound care, post stroke recovery, and numerous others. We can build programs to not only treat the symptom of the disease and get the patient back home and become known as a center for excellence.

To get these programs in place and rise to this level you need to have momentum, you need culture of learning, need expectation, vision and road map to say these are the patients we want to see and this is how we are going to bring our staff up to speed to take care of them. Accordingly, program development is related to revenue, which is directly related to census and all is related to quality of care. Founded on solid clinical competencies, which is currently needed. The County needs good nursing home doctors who will come with the County in their

forward movement. Nursing care is good, but assessment skills need improvement. The Commissioners, Delegation and management must all take the same road map, plan and invest in the staff. As a nursing home owner, it requires good methods of monitoring quality of care. Therapeutic activities need work. Food service has the opportunity to be delicious and nutritious and provide individualism. As it pertains to the business end, they have the opportunity to make sure the County is purchasing properly. They have the opportunity to look at communities and volunteerism. The nursing home needs good staff, good recruitment of talent, and good retention. They need to hold and recruit competent nurses making good sound decisions; doing that will make the County a premier employer. He noted, due to the nature of their agreement, he realizes they need to do this in a political world and must have faith in each other. They need good day-to-day planning, management, and the understanding they need to place resources where they are needed.

The County Manager indicated he was grateful for what Genesis has done for Sullivan County and that he is firm believer in participatory management. He discussed how Genesis, with the agreement, pulls from their own facilities to help out as a team for the administrator at the nursing home.

Commissioner Clarke assured everyone the County is not trying to reduce or eliminate the Medicaid census. One of the basic foundations is that the Nursing Home is a safety net for those patients. However, there is a movement and discussion on where the best place is for people to be cared. At some level of care, the best place is the Nursing Home. We know every Medicaid patient is a losing proposition to our bottom line, but what is more losing is an empty bed. We have a lot of empty beds and until we get to the point we turn away Medicare people, he is very comfortable. One of the issues is high fixed cost, and not a whole lot difference with a census of 130 vs. 150. Those empty beds are a big concern.

Mr. Thivierge noted as the census grows, that gives them the opportunity to recruit more skilled staff. He noted that getting to the skilled nursing they should provide requires changing the mindset. He noted he was proud of their accomplishments.

The County Manager noted, back three (3) years ago, in October, he instructed the Nursing Home Administrator to eliminate agency nursing. The scheduling was then taken away from the Administrator and given to the Human Resources Director. When Mr. Marshall came on board, he took it back with the Nursing Department doing it mainly with his help and using Human Resources for recruitment, this being a Genesis way. He noted that the employees were complaining less as they became part of the process. Ray added, if the census were 156 they would need four (4) Unit Managers, 12 LNA's and 6 - 8 more licensed staff. Still need to get out there and say Sullivan is a great place to be. Good nurses want to practice good care, have good career opportunities and involved in decision making. We can do that, through a culture that needs to be built. The County Manager noted, since January they had not had any staff grievances; but over the past three year the County Manager and Commissioners had gone through approximately 24 - 25 grievances, ½ dozen arbitrations - and won, and 6 - 10 terminations / suspensions.

At this point Mr. Thivierge asked if his vision was the same as Sullivan County's?

Rep. Donovan noted he had no disagreement with the vision. He requested goals and a timeline, and spoke about a great experience he went through with a five-week nursing home patient, who is now at home. He asked why Genesis could do better than the county?

Rep. Converse expressed his surprise the County had not had this vision previously.

Commissioner Clarke noted it was too much to ask for one person to handle, to change everything that Genesis has done with the Nursing Home culture through training and proper billing. He added it would have been difficult, or impossible, to find one administrator to accomplish. The County Manager concurred, with the changes of the industries, he does not feel any one person, or the County, could do what Genesis has done and is doing. Commissioner Nelson reminded all about the Genesis survey done two years ago, yet after that report, the County was still unable to make the changes needed.

Mr. Thivierge noted Genesis ElderCare has aspects available for all parts of the nursing home business. He noted it's an incredibly complex business. He agreed the County could do it on it's own, but asked if they could do it with their expertise.

The County Manager spoke about severe problems with the current physicians. He discussed having to wait for approval from a physician for an item, which he feels is in blatant breach of contract. He pointed out Genesis has a physician on board who will be sitting down to talk with the doctors about the issues.

AT THIS POINT COMMISSIONER CLARKE REQUESTED DELEGATION INPUT
Rep. Prichard spoke and is in favor of renewing the contract.

Rep. Donovan is not worried about a private / public partnership and spoke of each issue. He noted the mission of the County would be to those who don't have the means to pay privately and to provide them the same quality of care and opportunities. He wants them to go forward, cognizant to all stakeholders, making sure the mistakes made previously are not repeated. He felt it would be inappropriate to take a vote today.

Mr. Thivierge noted there is work to be done at the Sullivan County Nursing Home and that Genesis ElderCare is not interested in going further if they are going to get bashed in the press or in a public format.

Rep. Donovan spoke highly of Sullivan County Nursing Home, indicating they have a better product, but feels the County administration made poor decisions during the contract creation.

Commissioner Clarke indicated he took acceptance to that point of view. He noted he had never been to a delegation meeting where the delegates supported investing in the nursing home, and that the message from them has always been to cut costs.

The County Manager indicated he wanted to apologize again, publicly, for stepping on the Executive Finance Committee toes. He indicated they had consulted with the County Attorney,

who assured them they were in the right; and, at that point, they needed to move quickly.

Rep. Prichard noted the delegates needed to trust the leadership.

Rep. Donovan indicated they had not said one negative word against Genesis ElderCare.

Rep. John Cloutier indicated his only request was that when they draft the contract, they make sure to get it back on a Fiscal Year. Mr. Thivierge responded that that was not a problem.

Commissioner Nelson noted that Rep Donovan spoke of possibly using Genesis ElderCare through a consulting fee situation, during the Annual Convention, and wondered if there was a way to structure it where the Nursing Home Administrator was a County employee and Genesis as a consultant only. Mr. Thivierge noted he and the County Manager had previously discussed the pros and cons of that type of agreement. He noted that Courtney Marshall does not want to work as a County employee, the reason being, currently, as a Genesis person he know he's able to interact on a daily basis with a ½ dozen Genesis professionals in the facility, or by telephone or through e-mail - so what the County has is a management team. He recommended the County make a commitment to the situation. His current fear is that the Genesis team members, who have relocated to the area, are becoming nervous. Mr. Thivierge added, in New Hampshire, solo administrators are scared and feel more comfortable being part of a management team.

Commissioner Jarvis asked why he was speaking of fear. She indicated she knows the other ten NH county administrators and all the nursing home administrators in Sullivan County; and none are afraid. Mr. Thivierge indicated he did not mean to create fear, but that the county has a lot at risk and the opportunity for Genesis to work with them to help through the more complex times. He spoke, indicating other counties have approached Genesis, as well as other nursing home consultants, about using them for certain aspects in their county. The County Manager also noted four other county administrators asked him how it was going with Genesis and they keep calling him for updates.

The group discussed where they were at this point in the meeting.

Commissioner Clarke indicated he like to see if there is a consensus from the Executive Finance Committee for the partnership to work; and then they can go forward to have the County Manager meet with Genesis to create a timeline, with goals, and to then present that to the group. Mr. Thivierge agreed they could do that. The County Manager indicated the County Attorney recently reviewed the contract language, and, as long as they keep the "exit clause" in the contract, he is happy with the current language. Commissioner Clarke noted the new contract needs to get them back on the fiscal year cycle, and suggested it be an eighteen-month agreement.

Rep. Prichard recommended administration be more conscious to use only humane language in the contract.

Rep. Houde-Quimby asked when the next report was due? Mr. Thivierge indicated August 16th Genesis will be holding their next team meeting with all their consultants to discuss issues; and,

it is from that meeting a report is generated to the County Manager.

The delegates asked when the County Manager is required to sign the Genesis contract? He noted it would be 12/31/05 but that he needs to know now if they want the County to go in another direction.

Commissioner Jarvis asked what their projection was for the partnership to be successful? Mr. Thivierge indicated if they find they can trust each other, they would have been successful. He indicated, "I see no reason not to continue". He assured all that even if they were to terminate their agreement Genesis would be here for a smooth transition to a new administrator. He added, the partnership is something he sees that could be a good equation and benefit both parties. He suggested they focus on what they have in common. He noted he would be personally disappointed to see their relationship end.

Rep. Donovan asked if it might be beneficial to add one to two other people during the contract negotiation. Mr. Thivierge responded he would be happy and comfortable negotiating with all, but feels contract negotiations should not be in a public forum.

Rep. Ferland noted she had been through many negotiations and would rather see a working draft, which they could each review and return to the table to discuss.

Rep. Converse asked who would be working on the document? It was noted the County Manager and Ray Thivierge would create the document and then review the draft with the Commissioners, followed by the Executive Finance Committee. Mr. Thivierge noted the contract term and fees were two issues they needed to hammer out.

Commissioner Clarke requested goals to be added to the contract.

Representative Houde-Quimby commented they would be considering Genesis when we have a successful nursing home.

Rep. Converse requested an update on Genesis at the Nursing Home. Rep. Houde-Quimby pointed out the report is to come out in late August, and that they had received copies of the Genesis February report.

The County Manager and Mr. Thivierge anticipate the draft to be created by end of August.

12:01 A motion was made to adjourn the meeting.

Respectfully submitted,



*Ethel Jarvis, Clerk
Board of Commissioners*

EJ/s,j-c.

Aug 3, 2005 Special Meeting - Negotiations
Aug 3, 2005 Special Meeting Minutes tabled at @ Aug 16, 2005 meeting.
Aug 3, 2005 Special Meeting Minutes approved @ Sep 6, 2005 meeting.

SULLIVAN COUNTY DELEGATION

Aug. 11, 2005

**Place: Sunapee Middle High School,
Sunapee, New Hampshire**

REPORT OF REP. JOHN CLOUTIER

Delegation Members Present: Reps. John Cloutier, Harry Gale, and Peter Franklin

County Elected Officials Present: County Commissioner Donald Clarke

Special Guests Present: Reps. Betsey Patten of Moultonboro, Eric Stohl of Columbia, and Coos County Commissioner Bing Judd of Pittsburg

Media Present: Eagle-Times' Rebecca Miller, WNTK reporter

Rep. Cloutier, Delegation Chair, called the meeting to order at 7:05 p.m., and had all delegation members present introduce themselves as well as Commissioner Clarke

By previous agreement, Sunapee Town Manager Donna Nashaway led off the meeting with a presentation of Sunapee's current property tax situation, and the town's share of county property taxes.

Said the town will ^{this year} pay 24% of Sullivan County's total property tax burden versus 20% of the county's total burden last year.

Also claimed that Sunapee now raises more money in its total taxes to help run the county than it does money to actually run the town.

Rep. Patten, Chair of the House Municipal & County Government Committee, then spoke about the role of county government and how it is funded. She then answered questions from those present.

Rep. Stohl, House Municipal & County Government Vice Chair, then talked among other items, about House Bill 681, which was sponsored by Rep. Patten during the 2003-04 legislative term and was interim studied. Bill tried to deal with some of the concerns now being raised by communities like Sunapee.

He then produced a chart constructed in 2001 which showed that of all the counties, Sullivan County had the highest per capita county government costs with such government costing each county resident \$213, whereas in Hillsboro County the cost was only \$98 per resident. He promised copies of the above-mentioned chart to all delegation members.

Rep. Stohl then asked the question, "Why isn't population used in calculating county taxes?"

Commissioner Clarke, in response to several of Rep. Stohl's questions and statements, said it is sometimes difficult to determine responsibility for the cost of certain county services. He cited the example of a Sullivan County resident who lived in one community, committed a robbery in another of the county's communities, but was actually captured in a third county community. He added that some county services are actually used by summer residents, who don't live in this county year round, either because they live in other New Hampshire counties or even out-of-state.

Mr. Judd then spoke and answered questions about county government.

He said he has a real problem with the apportionment of county taxes. He thinks the way the system is now established is unfair, and used his own county as an example.

Then he added that the only way to actually cut county taxes would be for the state to take over running the county prisons and nursing homes. Though he doubts such facilities will be better run by the state, money ~~will~~^{would} be saved.

Commissioner Clarke then said county taxes are now based on a community's percentage share of the county's total grand list. For example, Sunapee has 10% of the grand list, therefore it pays 10% of the total county taxes. He then complained that the state has used counties for years as a "conduit" to collect property taxes to pay for state services. Cited several examples, including House Bill 409, which was passed in 1998 in reference to long term as well as nursing home care. Said the bill has "screwed" the counties by forcing them to raise taxes.

An unidentified Sunapee resident ~~also~~ complained about the defeat of House Bill 218 earlier this year, and the lack of publicity about tonight's meeting. But Rep. Gale strongly disagreed with the resident's ~~later~~ complaint.

Sunapee Selectman Bill Roach then complained about studies of county government done in 1983-84 as well as 2000-01. Studies which have suggested improvements in such government, but which he claimed have been ignored by the county delegation.

But Commissioner Clarke said recommendations in the latter study have actually been used to improve the county nursing home.

Meeting was then adjourned at 8:31 p.m.

John R. Cloutier
Rep. John R. Cloutier
Acting Clerk

SULLIVAN COUNTY DELEGATION

AUGUST 25, 2005

SUGAR RIVER TECHNICAL CENTER, CLAREMONT

REPORT OF REP. JOHN CLOUTIER

Delegation Members Present: Reps. Harry Gale, Beverly Rodeschin, Peter Franklin, Tom Donovan, Larry Converse, and John Cloutier
Elected County Officials Present: Commissioner Ethel Jarvis

Meeting was called to order at 7:05 p.m. by Delegation Chair, Rep. Cloutier.

The chair made some brief introductory remarks explaining that the main reason for the meeting was to discuss the possible secession of Sunapee from Sullivan County as well as other possible changes in county government and/or county tax structure that Sunapee might want in lieu of secession. Changes that can only be proposed by state representatives and senators in legislation that can be filed for the 2006 legislative session between the period of Sept. 12-23, 2005. The chair added that he hoped the residents of Sunapee and other Sullivan County communities present would be able to engage in a "dialogue" over Sunapee's reasons for supporting secession and other previously-mentioned changes.

Sunapee Rep. Gale then reviewed a detailed written paper available to the audience on the reasons for his town's dissatisfaction with the county's current form of government, and possible changes, short of secession, that could be implemented to alleviate this dissatisfaction. (See attached document)

Rep. Converse entered meeting at 7:14 p.m.

Rep. Gale also discussed Aug. 23 meeting in Meredith that he and Rep. Franklin had attended which included complaints against New Hampshire's current tax structure by communities similar to Sunapee.

Claremont Mayor Scott Pope spoke of Claremont as a "hub city" where workers from other communities in the county travel to just to work there. Said he hoped Sunapee wouldn't secede from the county, but believed the root of the town's problems had to do with New Hampshire's current tax structure. Mentioned seasonal workers who commuted from other Sullivan County communities, including Claremont, to work at various Sunapee resorts during certain times of the year.

Rep. Donovan said he would personally support Sunapee seceding from the county under certain conditions. These conditions include the town taking its fair share of garbage and the number of county residents needing social services with them. He also blamed New Hampshire's current tax structure for the town's complaints.

Sunapee's Morton Brady expressed his disappointment that all but one of his town's three selectmen had "boycotted" tonight's and the two previous meetings on secession held on Aug. 11 in Sunapee and Aug. 18 in Newport. He added that one selectman had only attended the Sunapee meeting. *Said implementation of a state income tax might help solve some of the town's complaints*

Plainfield's Steve Taylor, a former selectman and now town moderator, suggested that the county rejoin Cheshire County from which it split during the 1820's. Said this merger would make more sense than Sunapee seceding from the county. Again blamed the state's current tax structure for the town's problems. Added that sharply escalating property values in the town, and that lack of some communities failing to reevaluate their properties on a regular schedule is also to blame. Finally, he declared that he would rally every Sullivan County community to fight Sunapee's secession "tooth and nail."

County Commissioner Jarvis of Unity said Sunapee's secession would cause financial hardship for the rest of the county. Mrs. Jarvis said she was proud of the town, but would be "devastated" if it left the county.

Rep. Franklin asked Rep. Gale for more detailed documentation of Sunapee's claim that it only receives two percent of the total county services provided. Also asked that such documentation be given to all delegation members.

The chair then made concluding remarks on his opinion on the cause of Sunapee's complaints against the county. Added that he was disappointed that more Sunapee residents, especially town officials, hadn't attended tonight's meeting in an effort to discuss Sunapee's problems, and possible solutions, including secession with other county residents.

Rep. Rodeschin moved, Rep. Donovan seconded a motion to adjourn at 8:26 p.m.

John R. Cloutier
Rep. John R. Cloutier
Acting Clerk

State County Delegation Meeting Minutes
Monday - October 31, 2005 - 10:30 AM
Place: Newport County Complex, Jury Assembly Room

DELEGATION ATTENDEES:

Rep. John Cloutier
Rep. Larry Converse
Rep. Thomas Donovan
Rep. Brenda Ferland
Rep. Peter Franklin

Rep. Harry S. Gale, Jr.
Rep. Charlotte Houde-Quimby
Rep. Joseph Osgood
Rep. Beverly Rodeschin
Rep. Arthur Jillette Jr

OTHER ATTENDEES: Commissioners Clarke, Nelson and Jarvis; Ed Gil de Rubio - County Manager; Ray Thivierge - Senior VP of Operations & Network Services/Genesis Healthcare; Courtney Marshall - Nursing Home Administrator; Heidi Smith - Nursing Home Director of Nursing. There were various other employees of the county in attendance, as well as members of the Press and the General Public.

10:30 AM Rep. John Cloutier, Delegation Chair, led the meeting.

Review and Ratify Meeting Minutes:

a.) The minutes of the June 16th Public Hearing were approved. 10:32 AM - Converse moved, Ferland 2nd, approval by voice vote.

b.) The minutes of the June 28th meeting suffered a good deal of discussion as to their accuracy and completeness with a number of corrections offered.

- A motion to table the minutes to a later date failed on a 5-5 vote. 10:40 AM Ferland moved, Converse 2nd Yea - Cloutier, Converse, Osgood, Houde-Quimby, Donovan. Nay - Gale, Rodeschin, Franklin, Ferland, Jillette. Following further discussion.
- A motion to accept the minutes failed on a 6-3 vote. 10:50 AM Ferland moved, Converse 2nd. Yea - Jillette, Donovan, Cloutier. Nay - Gale, Rodeschin, Franklin, Osgood, Houde-Quimby, Ferland. Further discussion followed.
- At 10:59 AM It was moved by Rodeschin 2nd by Gale, to create a sub-committee of four delegates to review the tapes of the meeting and make appropriate corrections to the minutes to bring back to a later session of the Delegation. This motion passed on a 9-1 (Jillette voted Nay) vote. Chair Cloutier appointed Reps. Jillette, Donovan, Rodeschin, and Franklin to this sub-committee.

c.) The Converse moved and Ferland 2nd at 11:01 AM that the minutes of the August 11th and 25 meetings are approved. They were approved by voice vote.

County Manager's Report

a.) Mr. Gil de Rubio discussed attending the NIC Conference where he and the County DOC Superintendent gained a lot of insight on planning new or renovated prison

facilities. He indicated that we would need to develop a group to look at proposals for a new prison in the near future.

b.) Mr. Gil de Rubio discussed the demolition of buildings. Buildings are being evaluated. The cost of the demolition will be about \$40K. Rep. Converse noted with some irritation that he had not been allowed to read the feasibility study.

c.) The Genesis Report was noted and changes since Genesis took over were discussed. He felt that we have created better systems for the billing process, marketing and recruitment. He feels we must treat the Nursing Home as an enterprise fund. Mr. Thivierge, Genesis Healthcare spoke and indicated that the management report is the result of input from many different consultants. He answered a variety of questions raised by the Delegation members. Rep. Donovan praised the quality of care received by his clients at the Nursing Home. He is concerned however, that the Nursing Home has the staffing to provide services to all clients including those with severe health problems. Mr. Thivierge indicated that they are still seeking Medicaid Clients. Heidi Smith, Director of Nursing, said they are still accepting Medicaid clients. They have had to staff differently – increasing the RN staff. With increases in staff, they have also moved to a two-shift plan on weekends.

Mr. Gil de Rubio noted that our current contract with Genesis is coming to an end. He made a very strong recommendation that the succeeding contract be for a minimum of five years.

Rep. Donovan felt that the rhetoric was ill founded. Rep. Franklin noted that these changes were proposed by the previous administration. Mr. Gil de Rubio noted that he felt that the Genesis support would really help us to improve. Comm. Clarke had similar comments. Rep. Rodeschin asked if the County Manager was keeping the Commissioner of Health and Human Services fully informed regarding the changes being implemented by the Genesis Contract. Mr. Thivierge indicated that if Genesis could assist in any way they would be most happy to do so. Commissioner Nelson felt that the Audit really helps the county to improve its services.

County Commissioner's Report:

Commissioner Clarke reported on HB638, which will be heard by the State Legislature this year. He passed out a memorandum (see attached copy, on file in meeting minute binder at Commissioners' Office) that describes this bill. He strongly supports its passage. Rep. Franklin noted that HB 638 would give counties total responsibility for certain programs. Can we, as a county be happy with total responsibility? Comm. Clarke indicated that he feels we need the income from the Bed Tax.

Executive Finance Committee Report:

Rep. Ferland indicated that the EFC was generally satisfied with the first quarter financial reports and are not suggesting any drastic changes in the report. Rep. Franklin spoke up to indicate that he plans to present a number of concerns about the County financial

reports later on in this session which may extend discussions to a later time period than was planned in the agenda.

County Forester Report (Inserted out of order with permission of the Chair)

Seth Wilner made a presentation regarding the County Forester position. When UNH was putting together their budget, they agreed to fund the forester at a \$25K level. They have now agreed to combine the forester and educator position and continue funding a position in the County.

Presentation By Rep. Franklin:

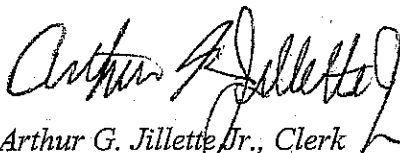
Rep. Franklin passed out a 28 page document containing what he feels is back up evidence to support 5 major charges of improper actions by the County Manager, one page of calculations regarding the Pro-Share and MQIP funds and another sheet with his five specific charges (copies attached and on file at the Commissioners Office in Delegation meeting minute binder).

11:41 Gale moved to adjourn Donovan 2nd.at that point , which was defeated on a 5-4 voice vote Yea – Gale, Osgood, Donovan, Jillette. NAY – Cloutier, Rodeschin, Houde-Quimby, Franklin, Converse.

Rep. Franklin continued with his presentation and pointed out what he feels were discrepancies in the budget building process. As it came past the noon hour, delegates were anxious to end the session for the day.

12:10 It was moved and seconded that the meeting be recessed until Monday November 7, 2005, at which time Mr. Franklin's charges and other scheduled business of the Delegation could be conducted. Vote was carried by a voice vote of 8-1, With Mr. Franklin voting in the negative.

Respectfully submitted,


Arthur G. Jillette Jr., Clerk
Sullivan County State Delegation

County State Delegation Meeting

November 7, 2005 – 9 AM

(Reconvened from Oct 31, 2005)

Place: Newport County Complex, Jury Assembly Room

STATE COUNTY DELEGATES ATTENDING:

Rep. John Cloutier
Rep. Larry Converse
Rep. Thomas Donovan
Rep. Brenda Ferland
Rep. Peter Franklin
Rep. Christopher Irish

Rep. Harry S. Gale, Jr.
Rep. Charlotte Houde-Quimby
Rep. Joseph Osgood
Rep. Beverly Rodeschin
Rep. Arthur Jillette, Jr.
Rep. James Phinizy

OTHER ATTENDEES: *County Commissioner* Ethel Jarvis (left later), Sharon Johnson-Callum *Commissioners Office Administrative Assistant* (left later), member of the press and the general public. *County Registrar of Deed* – Sharron King (arrived later), as well as the *County Attorney* – Marc Hathaway (arrived later).

9:03 AM Rep. John Cloutier, Delegation Chair, led the meeting.

The Chair opened the meeting by announcing that in the future, he was requesting that delegates provide a 7-day notice and copies of any written presentations to the delegation. He expressed a wish that he not be “blindsided” by materials that would require extensive research to respond to, or require that individuals be given advance notice so that they have an opportunity to defend themselves in open session, or to request a closed session in accordance with state law. Rep. Franklin stated that he felt a seven-day notice is not warranted. Rep. Irish felt that it should be a decision of the Delegation as to adding items to the agenda. Rep. Phinizy indicated that he would observe the request of the Chair, but reserve the right to bring up any issue as required even without a seven-day notice. Rep. Donovan noted that citizens have a right to present any subject they wish to the Delegation. Rep. Rodeschin noted that Newport provides a time for citizen input, which may be discussed at a later meeting. Rep. Converse noted we should ask the public to follow the Chairs’ request. Rep. Cloutier noted that he was concerned with protecting the Delegation from lawsuits from employees etc. Rep. Rodeschin noted that she felt that Rep. Franklin’s presentation was in no way harmful to the County Staff. Some delegates took exception to the Commissioner’s letter of response (copy attached and on file in meeting minute binder). They noted that there was only one Commissioner present who indicated that she was not present at any meeting that generated the letter of response. Rep. Franklin indicated a desire to review the Commissioners letter and respond to it.

9:30 Rep. Ferland moved to go into non-public session in accordance with RSA 91A. Rep. Rodeschin expressed her objection to this motion. Rep. Osgood also objects to a non-public session. Rep. Irish spoke in favor of a non-public session. **Question called by Phinizy, 2nd Irish. Question called by voice vote. Roll call vote on the question was held. Roll Call of motion by Rep. Ferland seconded by Irish: Converse NO, Ferland YES, Jillette YES, Donovan YES, Houde-Quimby YES, Irish YES,**

Franklin NO, Gale YES, Osgood NO, Rodeschin NO, Phinizy YES, Cloutier YES. Roll call vote was 8-4 in favor of a non-public session. Room was cleared and Delegation went into non-public session.

Commissioner Jarvis, Sharon Johnson-Callum, and member of press left room and closed door.

During the non-public session the Delegation attempted to deal with developing a plan for responding to Rep. Franklin's written charges and evidences. No formal decisions or votes were taken during this session.

Irish moved and Phinizy 2nd to come out of Non-Public Session. Delegation voted 12-0 in favor of coming out of non-public session at 10:05 AM

Rep. Ferland had to leave due to other pressing business.

At 10:06 AM, Rep. Gale proposed the following motion, which was seconded by Representative Irish:

"I move that this delegation determine that the assertions, submissions and accusations by Representative Franklin are without substance or merit and that we place them on file without any specific findings and further that the Chair appoint a three person Dispute Resolutions Committee to hear any claims, assertions or accusations and that any findings or recommendations by that committee will require ratification by our full delegation to have any force or effect." Rep Gale indicated he would be willing to serve on such a committee. Rep. Phinizy noted that we already have a grievance committee. He felt that the question should be divided. Rep. Gale noted that he was not making a motion to wipe out Rep. Franklins assertions but rather feels that a dispute resolution committee is the way to go. **10:17 AM: Motion to divide the question was made by Rep. Phinizy, 2nd by Rep. Gale Motion to divide the question passed on a voice vote 10-1 with one nay vote expressed.**

Rep. Phinizy moved, and Rep. Donovan seconded, to establish a separate three-person committee. Rep. Franklin expressed a concern that Rep. Gale's motion would not allow his issues to be heard by such a committee. Rep. Phinizy stated that this is simply a motion to create a Dispute Resolution Committee. It was suggested by Gale and by Irish to refer to the committee as a Dispute Resolutions Committee. There was further discussion of the motion and it's implications. **Question moved by Reps. Gale and Irish passed by a voice vote of 9-3. At 10:37 Motion to create the Dispute Resolutions Committee was voted on and passed by a roll call vote of 11-0.**

Rep. Irish moved and Rep. Phinizy seconded, that the Delegation forward the assertions, submissions and accusations for by Rep. Franklin to this newly formed Dispute Resolutions Committee for review, findings and recommendations. Rep. Osgood felt that this would insure Rep. Franklin a fair hearing. **Motion passed at 10:50 AM: 11-00 in favor of making the motion as amended.. Motion on the resolution passed 10-1 on a role call vote with Rep Converse voting NO.**

Chair Cloutier appointed Reps. Gale, Donovan and Rodeschin to the Dispute Resolution Committee.

The Chair noted that Rep. Ferland suggests that the Delegation meet monthly. It was suggested that the next meeting be on December 30th. Rep. Rodeschin suggests we check with other counties as to how often their delegations meet.

New Business

Sharon King, Registrar of Deeds came before the Delegation to inform them of a move by the county administration to co-opt space in the Registry of Deeds office to create office space for the County Attorney. She wanted the delegation to be aware that unless extensive remodeling was done, she felt the security of her computer system would be compromised. At this point, Rep. Irish accused the delegation of allowing them to be drawn into micromanaging county administration. He admonished Registrar King for bringing the subject directly to the delegation for consideration. Registrar King pointed out to Rep. Irish that she was an elected official the same as Mr. Irish and that she did not work under the supervision of the County Administrator. She is however, subject to decisions of the County Administrator regarding space allocations, and if and when she has issues, she has every right to bring them before the County Delegation. For the record I want you to know that I have brought these issues to the County Commissioners as well. Rep Osgood thanked Registrar King for the heads up. Rep Irish stated that we have no right to raise this issue. Rep Gale suggested that the Chair ask the County Administration and Registrar of Deeds to provide us with a report regarding the resolution of these issues.

11:45 Mr. Hathaway entered the room.

At 11:47 It was moved by Rep. Gale seconded by Rep. Irish to refer the matter of the Registry of Deeds space to the County Commissioners and request that the Commissioners call a meeting of the building committee within 30 days together with Ms. King and Mr. Hathaway to resolve the issues in a satisfactory manner and report back to the Delegation. A discussion ensued. Rep. Rodeschin questioned where the money would come from. Mr. Hathaway suggested that unexpended funds from an adjustment to his salary account line item (due to the delay in hiring an Asst. County Attorney) could be used. Rep. Osgood felt that this is an internal issue and we should not be micromanaging it. This is a FYI issue – let it flow. Rep. Rodeschin felt that if there is a possibility for extra costs, we should know about it. Rep. Franklin felt it was a proper issue to bring before the Delegation. **Question called –voice vote - ayes in favor. Vote on motion –Voice Vote - Ayes in favor.**

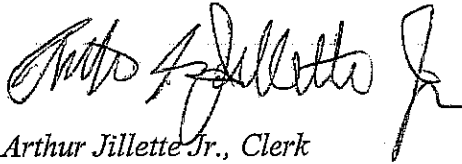
Other Business

Rep. Cloutier passed out copies of the *Trust Fund Committee Report*.

Rep. Donovan expressed his frustration that a sports channel has not been added to the TV service at the County Home.

Rep. Irish moved and Rep. Donovan seconded to adjourn the meeting. Voice Vote Motion passed. Meeting adjourned at 12:10 PM

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Arthur Gillette Jr.", with a stylized flourish at the end.

Arthur Gillette Jr., Clerk
Sullivan County State Delegation

**Sullivan County Delegation
County Delegation Meeting
Thursday – December 29, 2005
10:15 AM
Remington Woodhull County Complex
14 Main Street, Newport, NH**

Attendees: Representatives John Cloutier, Arthur Jillette Jr., Thomas Donovan, Charlotte Houde-Quimby, Larry Converse, Christopher Irish, Peter Franklin, Harry S. Gale, Joe Osgood, James Phinizy and Beverly Rodeschin. Ed Gil de Rubio – County Manager, Sharon Johnson-Callum, Commissioners Ethel Jarvis, Ben Nelson, and Donald S. Clarke, Marc Hathaway – County Attorney, and members of the press.

The meeting opened at **10:15 AM**. Rep. John Cloutier led the meeting. Comm. Jarvis led the pledge to the flag.

Agenda 1.a. & b.

The minutes of the October 31st. and November 7th. 2005 meetings. Rep. Phinizy moved and Rep. Osgood seconded a motion to approve these minutes. Voice vote all Ayes and No Nays to approve the minutes.

Agenda 2.

Genesis Contract update: Rep. Franklin requested a copy of the entire proposed genesis contract. He felt that the December 13th update was not the entire contract, and that the whole contract should be available during this discussion. Mr. Gil de Rubio explained that the December 13 revisions are changes made in the originally proposed contract. The changes are the only thing that will be discussed today. We are looking at a 4% increase in rates. Rep. Phinizy questioned if this would be in addition to the administrative costs we are currently paying. He was told "NO". Mr. Gil de Rubio said we would have a single line item in the budget for Genesis Elder Care. Rep. Franklin asked what revenues would be considered in the 4% payment. Mr. Gil de Rubio explained it would be from revenues generated from nursing home operation/patient care. Rep. Franklin asked for a month-by-month projection of patient care revenue. He asked: "What will the county receive for this payment?" Mr. Gil de Rubio explained that the major benefit was the elimination of almost a two million dollar drain on property tax requests. He can have the specific figures available in a week to ten days. Rep. Donovan questioned the process of evaluation of service quality. He was told that Genesis did at least 4 surveys per year and the State did at least 1 per year. Rep. Houde-Quimby hopes that this positive news is not just a flash in the pan. Rep. Rodeschin asked about training activities. Rep. Phinizy asked for bed counts to go along with the monthly financial reports. Rep. Franklin questioned the benefit to be derived from the 4% charge. Commissioner Clarke indicated that the 4% is a percentage of adjusted gross. Rep. Irish said: "It is clear to me that the project is working!" There was further discussion by Comm. Nelson,

Representatives. Osgood, Phinizy, and Gale regarding the success of the Genesis Project.

Agenda 3.c.

The committee report of Rep. Gale was moved to the end of the agenda.

Agenda 3.a.

In the absence of Rep. Ferland, Mr. Gil de Rubio, gave a run-down of the financial report for the past month. Everything is moving along O.K. The accountant will be coming in next month to do a trial balance of the books. Rep. Cloutier proposed a meeting of the Delegation on Monday January 30th to hear the accountant's report. **Finance Committee was accepted by a voice vote.**

Non Agenda Item

Mr. Gil de Rubio passed out a letter he received from a former employee of the Community Alliance For Human Services that alleged improprieties in expenditures for meals and entertainment which had been carried on as training meetings. Mr. Irish explained that the Executive Finance Committee had first looked at the letter in non-public session, but immediately came out of non-public session when they determined that the subject of the letter was not appropriate for non-public session. **Rep Phinizy moved and Rep Houde-Quimby seconded and all by voice vote agreed to a 5-minute recess so that all could read the letter.** The delegation came out of recess and discussed the letter. It was agreed to have the County Manager investigate the allegations and report back to the delegation at a later date, hopefully in January or February 2006.

Agenda 5.

There was a discussion of tax payments by cities and towns to the County. Of particular concern to certain delegation members was forgiveness of late payment penalties caused by the results of a disaster natural or otherwise. It would appear that there is no such policy in place at this time to deal with such an event. **Rep. Phinizy moved and Rep. Donovan seconded, that the Commissioners be directed to develop a policy proposal subject to the review of the County Attorney, to be approved by the full delegation, regarding the waiver of tax payment penalties under extreme circumstances.** Rep. Rodeschin asked the County Attorney for his opinion of the proposed motion. He replied that he did not feel that the Commissioners had the legal right to waive tax payments. **Voice vote. Motion passed 10-1 in favor.**

Agenda 3.c.

Rep. Gale presented his Committee Report. Rep. Cloutier thanked Representatives Gale, Rodeschin and Donovan for their hard work as members of this committee. A copy of the report with 7 appendices was passed out to the delegation and those in the audience. **Rep. Phinizy moved and Rep. Irish seconded to accept the report from Rep. Gale's committee.** Rep. Gale thanked the committee for their work. There were no findings that information was withheld from members of the Delegation. The Committee felt that Mr. Franklin was acting from a true belief that he was working to carry out county business. They recommended that a representative from the State Department of Health and Human Services, visit the Delegation to explain the Pro-Share and MQTP systems to them. Further, they recommended that the county convention be moved back to at least one week earlier than present, to give more time to deal with the budget. They also recommended that the County Manager get more involved with the Executive Finance Committee as they build the budget for presentation to the Delegation. They further recommended that the communication process be improved so that there was an improved timeliness of information flow. Rep. Irish felt the biggest problem is the process. He would like to see us seeking information only through the delegation chair. He also raised questions about Committee disagreement regarding the extent to which the County Manager followed proper procedures. Rep. Gale said he felt it should be the task of the delegation to resolve that question. Rep. Franklin and Rep. Phinizy had additional questions, some of which were answered by Rep. Rodeschin. There was discussion of bills currently being heard in Concord. Rep. Franklin provided historical information regarding Pro-Share. Rep. Houde-Quimby noted that most of the recommendations are process oriented. Who was responsible for dropping the process? Rep. Gale: We are not really sure whom – but we are sure it was a mishap of the communication process. Rep. Rodeschin: We need someone from Pro-Share to explain this to us. In the “trickledown” process from the Feds to the states and then to the counties there was a communication loss of a variety of types. I will try to get someone here from NH HHS at our next meeting. **Rep. Osgood moved an amendment to the effect that the Chair be directed to see that the recommendations are carried out.** After a short discussion he **withdrew his amendment.** **The motion to accept the amendments to Phinizy/Irish motion to accept the report of findings of fact and recommendations of the County Dispute Resolutions Subcommittee dated 12/29/2005 was called.** It passed 10-1 on a voice vote. **Vote on the amended motion was 11-0 in favor by a voice vote.** Rep. Franklin made some comments about what he thought were the findings of the report. Rep. Gale countered he did not feel such findings were part of the report. **Rep. Irish moved and Rep. Osgood seconded a motion that the Delegation establish a policy that members seeking information from County Staff direct their questions through the Delegation Chair.** Rep. Irish spoke in favor of his motion. Rep. Gale spoke against the motion. **Reps. Irish and Osgood withdrew their motion.** **Rep. Irish moved a new motion that died for lack of a second.** A discussion brought forth that the County Manager has instituted a policy that any question which requires research and/or written reports must be directed to him so he can

establish which personnel shall develop answers to the question. Commissioner Clarke spoke in favor of questions being routed through the County Manager. **Rep. Phinzy moved and Rep. Irish seconded the following motion: We strongly recommend that the county delegation establish a policy to require that delegation members requesting or receiving information relating to the operating budget do so through the County Manager. The motion to limit debate passed by a 10-1 voice vote. The motion itself passed by a 9-2 voice vote. Rep. Irish moved and Rep. Phinzy seconded the following motion: That the County Manager and the Executive Finance Committee Chair jointly schedule and conduct a review of the proposed Sullivan County Budget with the Sullivan County delegates at a time prior to the Annual Convention.** Rep. Phinzy questioned the complexity of the process. Mr. Gil de Rubio noted that last year he only got two questions about the budget from the delegates in the four weeks prior to the Convention. Rep Houde-Quimby spoke in support of not hampering the delegate's ability to ask questions. Rep. Rodeschin spoke in favor of holding a budget review meeting at least one week prior to the convention. **Voice vote was 10-1 in favor of the motion.**

Motion to adjourn passed 11-0 on a voice vote.

Respectfully Submitted,



Arthur G. Jillette, Jr., Clerk
Sullivan County Delegation

Sullivan County NH

Type of Meeting: Sullivan County Full Delegation
Date/Time: January 27, 2006 / 10:15 a.m. – 12:30 p.m.
Place: Newport Remington Woodhull County Complex
3rd Floor Probate Courtroom

Members Present: Reps. Larry Converse, Tom Donovan, Peter Franklin, Harry Gale, Charlotte Houde-Quimby, Arthur Jillette, Stephen Prichard, Beverly Rodeschin, and John Cloutier

Members Absent:

Commissioners Present: Donald Clarke, Ben Nelson, and Ethel Jarvis

Other Elected Officials and County Employees Present: Ed Gil de Rubio, Sharron King

Other Attendees: Jim Fredyma – *HHS: Commissioner – DHHS Controller* and Jonathan McCosh – *Business Administrator IV, HHS: Elderly & Adult Services*

10:18 a.m. meeting was called to order.

Commissioner Clarke led the Pledge of Allegiance to the flag.

Minutes were passed over so that Mr. James Fredyma, the controller of NH Health and Human Services, could make his presentation to the delegation.

Mr. Fredyma introduced Jonathan McCosh, of the Bureau of Elderly and Adult Services that directs the payments for Nursing Home services throughout the state.

Mr. Fredyma discussed the ProShare and MQIP programs. MQIP is fairly recent, but ProShare has been active since 1994. ProShare was developed to provide additional reimbursement to County Homes for high cost cases that were mostly unique to the County Homes. It attempted to pay the difference between Medicare and Medicaid rates for these cases. The programs have undergone changes over the years, which have mostly been attempts to increase reimbursement amounts. MQIP was a more recent program that tried to increase reimbursement, the Medicaid quality reimbursement program. As a result to federally mandate changes to MQIP the County Home now receive funds from three sources Medicaid, ProShare and MQIP. This year there will only be one ProShare payment at the end of the fiscal year. The total reimbursement figures will go electronically, direct to the counties starting this year.

He answered individual questions of delegates. He explained that Legislative level funding kept reimbursements more or less constant the past few years in spite of rate increases.

HB638 if passed by the senate might increase the amount being received by counties.

There was a discussion of the reimbursement process based on activity issues. Additional questions by the delegation members were answered.

At the close of his comments Mr. Fredyma was roundly thanked for a clear and complete presentation.

The meeting took a 5-minute break.

Following the break, the Registrar of Deeds addressed the delegation, regarding a request to withdraw funds from her equipment fund. She requested permission to expend no more than \$6500 to pay for shelving and a table for use in the registry office.

Rodeschin moved and Prichard seconded to authorize the Registrar of Deeds to withdraw up to \$6500 from the Registry of Deeds surcharge equipment account to pay for new shelving and a table.

After some questions and answers the question was called by Rep. Rodeschin.

The motion to call the question by a voice vote passed with Rep. Franklin voting in the negative.

The motion passed unanimously by a roll call vote.

The approval of the minutes of Dec. 29, 2005 and June 28, 2005 were discussed. The minutes of June 28, 2005 were not yet ready.

Rep. Rodeschin moved the approval of the Dec. 29th minutes, seconded by Rep. Prichard.

The minutes of Dec. 29th were approved by a voice vote.

There were no committee reports.

The Chair accepted Rep. Houde – Quimby's resignation from the UNH Cooperative Extension advisory board with regret, and appointed Rep. Gale to replace her on the committee.

Under new business – The state survey of the Sullivan County Health facility and the facilities plan of correction was mentioned and moved to the next meeting so that the administrator of the Nursing Home could be available. Rep. Houde-Quimby noted the need for staffing information she requested previously. It was also requested that copies of prior survey reports be sent to delegation members prior to the next delegation meeting. Rep. Franklin agreed to get the reports to the delegation members.

Rep. Rodeschin moved Rep. Prichard seconded to move the discussion of the County Home report to the date of March 10th.

Motion defeated by voice vote.

New motion to move meeting to Feb. 24th at the Health Care facility.

Motion to call the question failed to pass. Rep. Gale withdrew his motion and replaced it with a motion to meet on the 17th of February at 9:00 a.m. at the Ahern Building.

It passed on a voice vote with no votes against it.

Rep Rodeschin mentioned bills she felt should be supported.


Rep. Gale mentioned a retreat he would like to hold with the delegation.

Rep. Rodeschin moved to adjourn seconded by Rep. Gale.

Motion passed.

Meeting adjourned approximate 12:35 p.m.

Respectfully Submitted,



Rep. Arthur Jillette Jr., Clerk
Sullivan County Delegation

AJ/lg

Sullivan County Delegation Meeting
February 17, 2006
Ahern Building at the Sullivan County Complex Unity, NH

Delegation Members Attending:

Rep. Larry Converse, Rep. Charlotte Houde-Quimby, Rep. Peter Franklin, Rep. Beverly T. Rodeschin, Rep. Philip Joe Osgood, Rep. Tom Donovan, Rep. Brenda Ferland, Rep. Harry Gale, Rep. Steve Prichard, Rep. Arthur Jillette Jr., Rep. John R. Cloutier.

Others in Attendance:

Mr. Brook Dupee, Ms. Ethel Jarvis, Mr. Greg Chanis, Ms. Heidi J. Smith, Ms. Patti J Koscielniak RN, BS, Mr. Don Clarke, Mr. Courtney Marshall, Ms. Nyala Goldwaith RN, Mr. Ed Gil De Rubio, Mr. Arthur O'Leary and Sharon Johnson-Callum.

Meeting was opened at 9:00 AM by delegation Chair Rep. John Cloutier.
Commissioner Ethel Jarvis led the Pledge To The Flag of The United States of America.

Rep Cloutier opened the meeting by thanking Rep. Rodeschin for arranging to have the invited guests from the NH Department of Health and Human Services address the delegation. Mr. Brook Dupee and Mr. Greg Chanis were introduced. Mr. Gil del Rubio introduced Nyala Goldwaith and Arthur O'Leary from the Genesis Corporation.

Rep. Cloutier moved forward to a discussion of the DHHS Evaluation Report of the Sullivan County Health Care facility. Delegation members were invited to ask questions to be answered by Mr. Dupee. In response to a question by Rep. Rodeschin, Mr. Dupee gave an explanation of the survey/evaluation process. The evaluation team examines records and interviews staff to determine if there are any discrepancies between the records of services provided and state and federal rules and regulations. Staffs are interviewed to gain an understanding of the manner in which services are provided. Rep. Donovan questioned the difference between records of services provided and adherence to regulations and an evaluation of quality of services. He was assured that both aspects are evaluated. The report raised a number of issues including the adequacy of care to specific individuals, and the management of patient accounts, especially those who have died or have been discharged.

Mr. Dupee continued to explain and clarify various aspects of the report. Senior staff from the Health n Care facility offered responses to some of the questions that were raised. Mr. Dupee promised to send a copy of the follow-up survey to Chairman Cloutier for distribution to the County Delegation. At the conclusion of Mr. Dupee's presentation, Rep. Cloutier thanked him and Rep. Rodeschin for arranging this opportunity.

Other Business:

The Minutes were passed over. This brought about a discussion of the Annual Convention minutes, which are still to be approved. Rep. Ferland indicated that the lack of approved minutes makes it impossible for the Department of Revenue Administration to set a new tax rate. This is an issue that must be resolved! Rep. Ferland suggested that those minutes as now corrected be accepted at our next meeting.

Rep. Converse suggested that the Delegation hire a professional secretary to make a record of our meetings. **A motion was made by Rep. Franklin, Seconded by Rep. Hode-Quimby to hire someone to produce the Delegation meeting minutes.** Mr. Gil del Rubio suggested the cost be taken from the County Manager's budget. Rep. Rodeschin noted that the cost of a secretary could be very high. Rep. Ferland noted that she felt a transcriptionist working from an audiotape would be more than adequate. Rep. Osgood spoke in favor of the concept. Rep. Gale thought that this would help to protect the county from lawsuits. Rep. Prichard felt that this idea was overkill on what was needed for record keeping. Rep. Rodeschin spoke of the difficulty in finding a good transcriptionist. **Rep. Franklin and Hode-Quimby withdrew their motion.**

Rep. Osgood moved, seconded by Rep. Converse, that all meetings of the delegation be transcribed and that Convention meetings have a secretary present. Rep. Prichard was of the opinion that transcription of the meetings is an unnecessary expense. **A successful motion by Reps. Houde-Quimby and Ferland to call the question passed and the delegation voted on the following motion: That we record the monthly meetings and have them transcribed and that the Convention have a secretary to take the minutes. The chair first tried a voice vote, but then moved to a division vote. The motion passed 7 for and 2 against.** Rep. Gale asked that the County Attorney be requested to clarify the legal requirements for County Delegation Meeting Records.

Rep. Cloutier then discussed the proposed retreat to be held in May, to meet with the Sunapee Town Officials to discuss Sunapee's relationship to Sullivan County. Rep. Gale wants the County to sponsor a daylong retreat. He has invited Rep. Eric Stowell to serve as a process leader for the retreat. He has requested Tom Behrens to use his resort headquarters at Sunapee Circle as a site for the retreat. He proposes holding it on a Saturday in May from 8:00-4:30 with Breakfast and Lunch provided. He proposed inviting the Sunapee Selectmen and Town Manager to attend. If they do not attend, he would call off the retreat. Rep. Cloutier noted that the Right to Know law would require the meeting to be open to the public. A discussion first set the first Saturday in May as the meeting date. Rep. Prichard voiced the opinion that the Delegation Chair should be the one to invite the Sunapee officials to the meeting. After further discussion of delegation member's calendars, it was decided to move the meeting date to Saturday, April 29, 2006.

There ensued a discussion of the lack of participation by the Sunapee folks in the regional meetings held by the County this past summer. Rep. Prichard talked of the value of discussing these issues with the Sunapee leadership. Rep. Ferland mentioned that the Sunapee folks have never made their proposed "plan" available to examine or discuss, in

spite of a number of opportunities to do so. Rep. Gale the great discrepancies in how County taxes are calculated state wide, and that there is a real need to resolve those issues. Rep. Osgood said we need to go to such a retreat with "open ears" to listen to what the Sunapee people have to say. Mr. Gil del Rubio indicated that 55% of the County budget is generated by Human Services activities mandated by the State of NH. Reps. Prichard and Franklin offered additional comments.

Committee Reports:

Executive Finance Committee will meet following this meeting.

Next Meeting:

Will be held on Friday March 24, at 9:00 A.M.

Rep. Converse thanked the County Manager for arranging the meeting at this site today.

MEETING WAS ADJOURNED @ 11:07 AM

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Arthur Gillette Jr.", written in a cursive style.

*Rep. Arthur Gillette Jr., Clerk
Sullivan County Delegation*

**Sullivan County Delegation
Meeting Minutes of
Friday, March 24, 2006, 9 AM
Place: Newport County Complex**

Attendees: Representatives John Cloutier – *Chair*, Larry Converse – *Vice Chair*, Tom Donovan – *EFC Vice Chair*, Peter Franklin, Harry Gale Jr., Charlotte Houde-Quimby – *EFC member*, Arthur Jillette Jr. – *Clerk*, Stephen Prichard – *EFC member*, Beverly Rodeschin and Joe Osgood.

Delegates Absent: Representatives Brenda Ferland, Christopher Irish and James Phinizy.

Other attendees: Commissioners Donald C. Clarke and Ethel Jarvis; County Manager Ed Gil de Rubio; members of the press.

John Cloutier, Delegation Chair, opened the meeting at 9:00 AM.

Commissioner Jarvis led the Pledge of Allegiance.

Approval of Minutes of Prior Meetings

Rodeschin moved and Gale seconded that the Minutes (corrected version #3) of June 28, 2005 with the following corrections at the top of page 9 = 9 yes and 4 no be approved. Motion carried by unanimous voice vote.

Rodeschin moved and Gale seconded that the minutes of January 27, 2006 be approved. Motion carried by unanimous voice vote.

Rodeschin moved and Houde-Quimby seconded that the Minutes of February 17, 2006 be approved. Motion carried by unanimous voice vote following a lengthy discussion of the manner in which the corrections to the June 28th report were developed. Rep. Osgood suggested that the names of absent delegation members be reported as part of the minutes. It was agreed that this would be done in the future.

There was a discussion regarding the hiring of a transcriptionist to type up the meeting minutes. Rep Rodeschin and Rep Ferland volunteered to assist the County Manager in securing a transcriptionist. Rep Cloutier will work with this group and the County Manager to resolve this.

Committee Reports:

Rep Converse reported that he had missed a building committee meeting. Rep Cloutier encouraged the Delegation members to attend Finance Committee meetings to be held during the next two months.

Old Business:

Genesis Contract: Rep Franklin asked questions regarding how the Genesis gross revenue figures were developed. Mr. Gil de Rubio indicated that he would supply an answer to the delegation in less than 5 days.

Rep Rodeschin moved and Rep Houde-Quimby seconded, that the Delegation Chair be given the authority to request in writing, information from the County Manager, the information sought by Rep Franklin and to provide the answers to the delegation by mail. Rep. Gale voiced the opinion that this matter had been previously resolved by a vote of the delegation some weeks ago. Rep Osgood felt that he could not support this motion. Rep Gale stated that he could not support the motion. Motion to move the question passed by voice vote. Roll Call vote on motion: Converse N, Franklin Y, Gale N, Houde-Quimby Y, Jillette Y, Osgood N, Prichard N, Rodeschin N, Donovan N, Cloutier Y, Vote = 6N, 4Y- MOTION FAILS!

A five-minute recess was declared. The December 28, 2005 minutes were examined to determine the disposition of resolutions following Rep Gale's report. It was determined that the County Delegation recommended that all questions regarding the County Budget be addressed in writing to the County Manager. Rep Franklin noted that no formal policy was established by the resolution.

Rep Gale moved and Rep Donovan seconded that: The Sullivan County Delegation require that any members of the delegation seeking information regarding the County Budget do so only by a written request to the County Manager (with a CC to the Commissioners and the other members of the County Delegation. Rep Franklin voiced the opinion that the motion was illegal. Rep Osgood felt this was establishing policy within the purview of the delegation. Rodeschin moved and Gale seconded to move the question. Motion passed on voice vote with one nay vote (Rep Franklin). Vote on the motion: Converse N, Donovan Y, Franklin N, Gale Y, Houde-Quimby N, Jillette N, Osgood Y, Prichard Y, Rodeschin Y, Cloutier Y. Six Y Four N – MOTION PASSES!

Rep Franklin passed around a letter dated Feb 5, 2006, which he sent to the County Manager, which contained questions regarding the reported revenue figures. As he began to discuss issues raised in this memo ...

Rep Gale, seconded by Rep Osgood moved to refer these matters to the County Manager. There was a motion by Rep. Gale, seconded by Rep Rodeschin, to call the question via a roll call vote. Vote to call question: Converse N, Donovan Y, Franklin N, Gale Y, Houde-Quimby Y, Jillette Y, Osgood Y, Prichard Y, Rodeschin Y, Cloutier Y. THE VOTE WAS 8-2 IN FAVOR OF CALLING THE QUESTION. Vote on Motion To refer the questions raised by the letter of Rep Franklin Dated Feb 5, 2006, including whatever additional information he wishes to submit to the County Manager: Converse N, Donovan N, Franklin N, Gale Y, Houde-Quimby N,

Jillette N, Osgood Y, Prichard N, Rodeschin N, Cloutier N. MOTION DEFEATED: 2-8!!

Rep Prichard expressed concern about communications between the delegation and the County Manager. He feels the delegation should either support the Commissioners or tell them to fire the County Manager. He expressed a desire to find more cooperative ways to deal with such issues. Rep Osgood commented that we should be solving problems. Rep Prichard stated that he feels we must eliminate the atmosphere of suspicion. Rep Gale stated that we have been given an abundance of opportunities to attend County meetings and to become aware of how the County is carrying out its business.

Rep Rodeschin stated that it is the Commissioner's responsibility to hire or fire the County Manager. Rep Houde-Quimby that she has legitimate issues to raise, but does not feel we should be tossing about statements about firing staff. Rep Osgood feels that the policy is something we bring into play when staff is feeling harassed. Rep Franklin raised questions about gross revenues and net revenues during various months as a basis for Genesis payments. There were additional comments from other Representatives.

Rep Rodeschin indicates that she must take her leave due to other pressing business.

Rep Franklin passed out information pertaining to the MQIP funds received since 2004. Rep Prichard asked Rep Franklin to summarize and get to his points, and indicated his need to move forward to other subjects.

Motion made by Rep Gale and seconded by Rep Prichard that these issues and questions of Rep Franklin be taken up by Rep Franklin with the County Administration and Auditors with notice CC to the Commissioners and Delegation of the actual meeting date so that all interested may attend. Comm. Clarke expressed his concern with the implication that the auditors or staff was not performing their jobs correctly. Vote on the Motion: Converse N, Donovan Y, Franklin AB, Gale Y, Houde-Quimby Y, Jillette Y, Osgood Y, Prichard Y, Cloutier Y. VOTE IN FAVOR Yes Seven, No One, Abstain 1.

It was agreed the Rep Cloutier would arrange a future meeting with the Auditors.

Rep Donovan indicated his desire to have the Genesis Plan for the completion of services to the county be brought forward and explained. Rep Cloutier indicated that will be an agenda issue at a future meeting.

Sunapee Issue

Rep Cloutier passed out copies of correspondence between the Sunapee Selectmen, Rep Gale and the County Delegation. In essence, the Sunapee Selectmen rejects any meeting between themselves and the County Delegation regarding issues between the Town of Sunapee and County Government. Rep Cloutier expressed his disappointment with the response of the Sunapee Selectmen. He had hoped that such a meeting would have led to

the development of legislation that could have been supported by the county to resolve issues. Rep Prichard stated that he felt that the County should produce a press release that would explain the County's position and actions to date. It was decided that Rep Prichard and Cloutier would work together to develop a press release for publication at a later date.

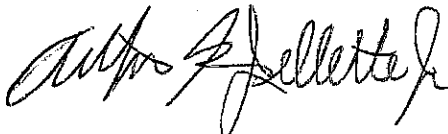
Rep Houde-Quimby moved and Rep Prichard seconded, that the tapes of the meeting with state officials regarding MQIP and other grant programs be preserved for the education of future county delegations. Motion passed on a voice vote.

Commissioner Clarke invited the delegation to a meeting to be held by the Commissioners regarding planning issues for county facilities.

The next meeting of the full delegation will be at the call of the Chair. Rep Cloutier reminded everyone that it is important to attend meetings of the Budget Committee.

At 12:02 PM, Rep Prichard Moved and Rep Hode-Quimby seconded a motion to adjourn. Motion passed on a voice vote.

Respectfully submitted,



*Arthur Jillette Jr. , Clerk
Sullivan County Delegation*

**Sullivan County Delegation
Special Meeting with Auditors/Accountant
Wednesday, May 10, 2006, 1 PM**

Delegates Present: Representatives John Cloutier - *Chair*, Larry Converse - *Vice Chair*, Tom Donovan - *EFC member*, Peter Franklin (arrived @ 1:29), Harry Gale Jr., Charlotte Houde-Quimby - *EFC member*, Stephen Prichard *EFC member* and Joe Osgood.

Delegates absent: Brenda Ferland, Christopher Irish and Arthur Jillette Jr., James Phinizy and Beverly Rodeschin

Other attendees: Commissioners Donald S. Clarke - *Chair*, Ben C. Nelson - *Vice Chair* and Ethel Jarvis - *Clerk*; Jeffrey Graham - *Graham & Graham Accountants*; Sheryl Stephens-Burke - *Melanson and Heath (FY04/FY05 county auditors)* and Mark Pitkin - *County Treasurer*; Rebecca Miller - *Eagle Times staff reporter*.

The meeting was delayed awaiting the arrival of several delegates.

1:18 Representative Cloutier brought the meeting to order.

Rep. Cloutier thanked all for coming and introduced Jeff Graham from Graham & Graham and Sheryl Stephens-Burke of Melanson & Heath. Cloutier reminded all they voted at the March 24th meeting to request a third party meeting with the auditors and accountants to discuss concerns they have regarding the county's financials statements and books. He added, this is not to imply any employee or elected official is not doing his/her job, but the delegates are having a hard time understanding financial things. The Chair opened the meeting to the Delegates to ask questions.

Rep. Donovan pointed out most of the delegates have a strong human services backgrounds and not fiscal. He noted they are provided a lot of info which is contradictory, or changes often - due to definitions (MQIP/Proshare account) - and somewhat confusing. He continued noting, compounding this was a different communication structure, with a power struggle of responsibility between delegates and commissioners, and exasperated with bringing in Genesis. He feels they owe it to constituents, taxpayers, to understand the full situation in order to be comfortable explaining it.

Ms. Stephens-Burke confirmed receipt of the delegate's questions forwarded from Rep. Cloutier. She pointed out there were several questions about same issue, Proshare and MQIP. She indicated she reviewed the audit work they did, in particular the 6/30/2005, which was found to be recorded in payables and was all accounted for in the time period. She noted she had seen Rep. Franklin's written questions about specific line items and the response from the Commissioners/County Manager, which had explained it

accurately. Ms. Stephens-Burke is confused about what Franklin meant as "earmarked", when monies come in from state it's recorded as revenues to General Ledger and when the year rolled over it would have ended in fund balance.

1:29 Representative Franklin arrived.

Mr. Franklin noted he wrote three letters to Ms. Violette and received answers from the Manager. He asked if Ms. Stephens-Burke received copies and she confirmed yes. Ms. Stephens-Burke, Mr. Graham and Rep. Franklin discussed revenues received in different years with expenses in other years. Mr. Graham used the easel to review receipt time frames for Mr. Franklin and clarification of financial statements for year-end and data entered. Mr. Franklin reviewed NH State HHS documents he held with Ms. Stephens-Burke and Mr. Graham and discussed how it would be reflected in year-end figures. She confirmed she could review their audit records on an item he had not brought up in his previous letter, but was noting now, that it was paid in 2006, not paid in 2005, but may have been included on the accrual basis account. She would need to review.

Mr. Donovan asked about accrual / cash basis and how it compared to what they discussed. Ms. Stephens-Burke noted they match revenues/expenses in point in time and financial date. She noted they do tests to make sure things are cut off properly, they go in to the next fiscal year, they look at the disbursements made in July and August and take a sample as auditors to make sure it's properly recorded; so, "you can be fairly confident that the fund balance you are working with on the material basis is a mathematical calculation used by auditors, is correct".

Mr. Graham began to demonstrate examples of monies at year-end, when Mr. Franklin interrupted to say that was perfectly clear, but his questions pertained to why $\frac{1}{2}$ was in one year and $\frac{1}{2}$ in the other. Mr. Graham discussed different scenarios, depending on obligations and when books were closed. Mr. Donovan asked, hypothetically, if books are ever reopened to go back for any major event. Ms. Stephens-Burke noted on prior period, when audits are complete, generally, it's not material to the financial statements with an amount of \$94,000.

Mr. Franklin wanted to go on to discuss \$466,815.24. Stephens-Burke confirmed this was the ProShare figure to be returned to the state. He then changed his mind, requesting them to start with \$474,876, which he believes was the received ProShare payment the County received for 2005. He asked where it appeared as revenue. Ms. Stephens-Burke noted it appears on a general ledger line item, but appears at a decrease of around \$8,000, for our purposes it ends up in the same line item. Rep. Franklin indicated he feels it has not been recorded, and finds it very misleading. HE referred all to look at a sheet labeled ProShare and noted the state wired in on June 30th \$1,780,000 and on the 30th the State wired out \$1,305,000, while the County retained \$474,876, amount of ProShare sent to the County for 2005. He then noted the right column reflects \$466,815.24, which he said has nothing to do with 2005 ProShare, but represents two months of 2003 and a full year of 2004 - money due back to HHS due to agreement Commissioners signed with HHS back in 2004. He noted money was supposed to be escrowed or put aside in some way

and not used until they were told that all questions and concerns were settled. He indicated they were told the money had been "earmarked" and if "earmarked", Mr. Franklin feels, somewhere, possibly in the general ledger, there should have been a notation on those funds and carried forth, but those numbers never appeared anywhere and there was no liability on the books of \$466,815, "so that in fact you have not recorded it, and you have taken the money out of \$474,000 not put on books and paid another amount, also an expenditure not recorded on the books -- a whole off the book transaction". Ms. Stephens-Burke provided her interpretation of the two transactions and how they were recorded. She noted, by his narrative, when they were recorded, they may have placed the two transactions in different accounts. Mr. Franklin discussed a statute required of monies paid by town/county if there is no appropriation for it, and feels there was no appropriation for it. He noted the \$466,815 does not appear as revenue. Ms. Stephens-Burke disagreed with Mr. Franklin's interpretation, noting all was on the books but netted together. Commissioner Clarke noted ProShare is an attempt by Federal government to true up the difference between the Medicaid and Medicare reimbursement rate, the greater the difference the more ProShare there is and MQIP was put in to place to increase the Medicaid rates, so that if we knew the bed tax bill was successful, it would reduce the ProShare amount. Mr. Clarke noted they never expected the difference to be what it was, or when it was going to be received, and explained the numbers were not provided by the State in an expedient time frame. At this point Rep. Franklin interrupted to argue the years represented by the ProShare amount disbursed, and indicated they were confusing the years. Mr. Graham clarified for Mr. Franklin what Ms. Stephens-Burke just reviewed and how the amounts are reflected on the books. Mr. Franklin then questioned, *"Can county pay any expenses not budgeted?" "What is point of a budget?"* Mr. Graham discussed a scenario of how they might have recorded it differently, but the other way is not misleading, it's just condensed. Mr. Franklin noted what he's asking is, *"Is it done properly or not done properly?"* Mr. Graham again noted there are two ways to look at it. Mr. Donovan asked *"Are we in any different fund balance shape?"* Ms. Stephens-Burke confirmed no. She noted a better way of showing it for better clarification in the future would be to have another revenue line and noted there was no specific account set up to segregate funds. Mr. Donovan noted in retrospect, if that were the case where funds covered two months of one year and the balance in the next year, would they have made a different type of entry. Ms. Stephens-Burke confirmed no and confirmed why. Mr. Graham noted whenever possible for disclosure for ease of recording disclosure. Mr. Franklin noted *"It's not that there is money missing; the bottom line is the bottom line and that's not going to change. What's important particularly for delegate members is to have an accurate knowledge of where the monies come from and where the monies go. It's not clear how much money we received from ProShare, MQIP and the State and from everywhere else unless all the monies show up, and particularly at a time when we are concerned about what our relationship with Genesis should be, and we are told, for example, Genesis is saving us great deals, great amounts of money, and Genesis is our salvation and without them we would not be able to operate, we would be in the red. And, in fact, we are not showing to the delegation how much income there has been and some of it is not being shown in a way that makes it clear how much we are getting from ProShare and MQIP and when".* Mr. Graham indicated he could help him if he wanted to always see the gross dollar amount. Ms.

Stephens-Burke concurred noting they could expand the GL chart of accounts. Mr. Graham noted he could direct them not to net these monies in the future and how monies coming in could be reflected. Mr. Franklin commented on the monthly summary reports they receive and columns reflecting "month revenue" or "month expenses" and "Year To Date" and now the "Year To Date" and the month are same so it's a useless column. Mr. Graham noted all that information is available through the software. Mr. Franklin noted he tried to contact Mr. Graham about this, as those numbers would be helpful to him. He again disputed monies he saw reflected on the previous reports with what he considered actual. Ms. Houde-Quimby noted they have been told they have fiscal oversight over the county, and would like to see a comparison to other counties on how they account for ProShare and MQIP. Ms. Stephens-Burke noted the form used at the end of the year, the MS-42 form, is a standard chart used by all counties. Ms. Houde-Quimby showed a sheet illustrating Grafton County budget, and compared it to Sullivan County. Mr. Clarke noted the simple answer (to their confusion) is that they keep asking for (more) information, which they keep giving to them. Mr. Graham noted that someone probably noticed there was not a specific line for this specific entry, and so they associated it with another line. Ms. Houde-Quimby referred back to a statement made by Mr. Gil de Rubio at their last meeting when he mentioned, prior to Genesis there was a 2 million deficit; she noted that sent them diving at the books to find out where the deficit was, how it got corrected, where we are relative to the deficit and where we are relative to projected funds. She asked if there was any easy way to do that? Mr. Graham referred back to Trial Balance and his interpretation. Ms. Stephens-Burke discussed a transfer. Commissioner Jarvis discussed an amount of \$399,533 in year 2004 that could not be spent, it was red flagged and could not be spent and disappeared in the general fund and not used to help out the situation in '05, her questions was *"Why was this not treated as income and added to the \$8,000 to reduce the taxes?"* Ms. Stephens-Burke noted the \$399,533 came in '04, and would have been recorded as revenue in '04, and when the year was closed would have gone to the nursing home fund balance, remaining there as equity to begin '05. She added it is not added to the '05 \$8,000, as it happened in two fiscal years. Rep. Franklin discussed the ProShare sheet received from the county and the amount that could not be spent; and how the Delegates, the press and the Commissioners are told at times there is monies that cannot be spent or it's "earmarked" or it's "kind of being held aside and we won't spend it", and trust now is gone, because in deed that \$399,000 never occurred to anyone until we sent someone out to see if it was "earmarked" and it was spent and we did not know about it. If we are going to have books we can't trust, that's not why we have auditors, treasures, accountants and the whole purpose of this exercise is to get the books open, transparent and accurate as they haven't been up to now. He noted the Annual report in the summary of revenues for June of 05 we received MQIP monies of \$1,943,478.51 and the YTD reflects \$2,929,899. He discussed the million received in one year and some received in July. He noted it was mentioned it took a 1.6 to balance the nursing home budget, and discussed figures in the book, which he feels are not accurate, and feels it does not make sense when compared to the 2 million-deficit statement. Ms. Stephens-Burke and Mr. Graham noted that "earmarking" is not a normal accounting term, and discussed again how the figures were entered in the funds, it never left fund 40 and stayed, rolled forward as equity, and available for subsequent years. Mr. Mark Pitkin noted "ear marking" is on a cash basis,

there was no deferred liability on books, it was a cash earmarking to cover the bill from the State, should we receive it. Ms. Stephens-Burke confirmed that was correct. Mr. Pitkin and Ms. Stephens-Burke confirmed if they view temporary investments during the time it was earmarked, the cash never fell below the earmarked amount. Rep. Prichard spoke noting he feels it's *"unfortunate that it's implied somehow they don't trust the data, that's unfortunate, because the fact is we do. The fact they don't understand it, or have the tools to understand is our problem not your problem, and there may be a communication problem, that is there may be a way to present data that we can better get their heads around"*, *"most of us, at least, feel that what you guys do is terrific and we have a hard time getting our heads around it and I'm not all that sure whether we should be given the responsibility to oversee and try to understand this, because we are not financial people"*, *"there may be a need for a redefinition of our task as Executive Finance committee so that we don't have to go through this process every year to get some kind of understanding ... it's a very expensive process for the county to go through. So we need a better definition of what we are going to do and what we are responsible for and how we come to you folks."* Mr. Graham noted these are their financial statements – in order for them to do their jobs they must understand more than a basic level of what these things mean as they are asking them to accept responsibility for the financials statements of the county at the end of every year. He feels they should be informed. Mr. Graham discussed the different layers of communication between State, Commissioners and staff. Rep. Donovan noted there was definitely a trust issue in the Delegation, and pointed out the Delegation must approve of the money in the budget and must spend time in reviews. He noted his concern is with the "rhetoric", for example a figure thrown out about deficit and tax money to supplement to balance the nursing home out and how we are in a surplus and feels some of those are floating numbers; but feels the rhetoric influences decisions that may or may not be made. He is also concerned about the way monies, bills, revenues, are booked and how one can make that 2 million go to 1.5, or down to 1 or up to 3, and feels it's most crucial now to be on the same page so they can make better decisions when it comes to huge contracts presented to them. Ms. Stephens-Burke concurred running a 20 million dollar operation with a huge responsibility, and noted with governmental entities there should be a financial expert, a CPA, someone to give you an overview and read to you the reports. Commissioner Nelson concurred with Rep. Donovan there does seem to be a lot of rhetoric but feels the worst has been heard today with Rep. Franklin. He pointed out they had Jim Fredyma (HHS), the accountants, the auditors and Franklin still throws the rhetoric around, which Mr. Nelson finds irresponsible. Rep. Franklin suggested Rep. Prichard view Chapter 25 for their responsibilities and he referred back to the 2004 agreement signed by Adler, Clarke and Nelson and the statement to place funds in escrow, in the agreement. He feels an escrow account should have been established. Mr. Graham noted if they feel they have something not being answered, put it in writing, and it should be an easy answer coming back.

Rep. Gale asked *"Should I feel uncomfortable about the annual report I used to vote an appropriation at the last delegation meeting provided by you?"* Ms. Stephens-Burke noted *"the audit financial statements have a clean opinion, meaning there're were no exceptions and presented in accordance with generally accepted accounting principals"*

which are the guidelines for financial reporting, they are materially correct in our opinion as auditors". Commissioner Jarvis noted to Rep. Gale the audit was not done when they voted the appropriations in June. He noted when he voted the appropriations in June, *"did they have to the best of your knowledge an honest accounting of the numbers given to them?"* Stephens-Burke reiterated they provided a *"clean opinion at the end of the year (FY05), and at the end of the prior year (FY04), so if they were basing their projections on audited reports they are all clean opinions"*. Mr. Graham noted he was not aware of any major or minor change made to the books that would render the numbers that might have been used back here at end of June 05 materially incorrect. Mr. Graham discussed the request made to their company to do a 9-month trial balance, which could be used as an indicator of end of year.

Rep. Franklin asked if part of Mr. Graham's duties were to train the office staff on how to keep and manage the books, and if so, is it an on going – *"year after year, after year. Or, can they expect at some point staff that can do normal regular bookkeeping and then have an audit, or will it be necessary to have additional accounting service besides what we have in the front office"*. Mr. Graham, since he started, he has received calls, e-mails, letters or been at meetings where people (from the office) ask for my opinion on what the transaction should look like and has answered to the best of his ability, actually referred some to Sheryl Stephens-Burke, so yes, I've been asked to help with those day to day things, month to month, quarter to quarter. He indicated, the nursing home is a highly technical accounting project, that's ever changing due to MQIP, Medicare, someone might understand the current system then it changes and that person should have additional training to change with it, it's hard to predict what might happen and system requirements in future. They did a major accounting software change – I think for the better; there are still a few glitches for the most part have been worked out. Along the line there have been difficult things thrown at the various people that have been here and believes they have done a fairly good job, and certainly, if you've got one or two transactions that didn't get hit in 20 million, he feels he'd give them a "darn good grade".

Rep. Prichard asked what his responsibility, accountability and liability was as an Executive Finance Committee member, in order for him to make clear distinctions what he should be doing as he feels confused; unsure where it would come from but feels someone in the county could help. Rep. Houde-Quimby pointed out Attorney Hathaway was scheduled for a session regarding this issue, which was never followed through on, and wondered if it would be useful now. Commissioner Clarke spoke comparing their duties to towns: the delegates are a legislative body and the Commissioners like the selectman/administrative body; as a legislative body they vote and look to the Commissioners for accountability - that it's done properly. He also noted they should not have any personal liability if there is something wrong - the County has insurance through Primex if something goes wrong regarding that issue.

The Chair thanked all for driving so far to act as third party in the Delegates attempts to understand the accounting, and improve the climate to continue on to other issues.

3:35 The meeting was adjourned.

Respectfully submitted,

John R. Cloutier

*John Cloutier, Chair
Acting Clerk
Sullivan County Delegation*

JC/s.j.-c.

WE, the Executive Finance Committee of the County Convention of Sullivan County New Hampshire, certify that a meeting of the Executive Finance Committee, held *Thursday, June 1, 2006 6:00 p.m. in Newport 14 Main Street, Superior Court Room*, of which meeting each member of the Committee was duly notified and at which a quorum was present, the following vote was unanimously passed, all of which appear upon the official records of Committee in our custody:

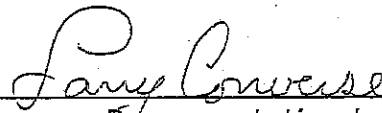
- ❖ **VOTED** - That approval is hereby given to the County Treasurer, Mark Pitkin, to borrow \$5,000,000 upon the order of the County Board of Commissioners, pursuant to RSA 29:8.

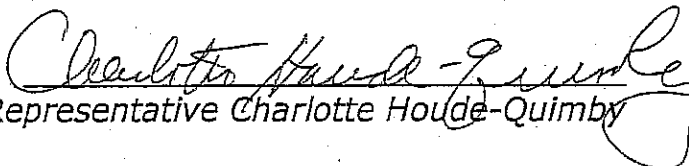
Dated: **June 1, 2006**

Approved by:


Representative Brenda Ferland, Chair

Representative Tom Donovan, Vice Chair


Representative Larry Converse

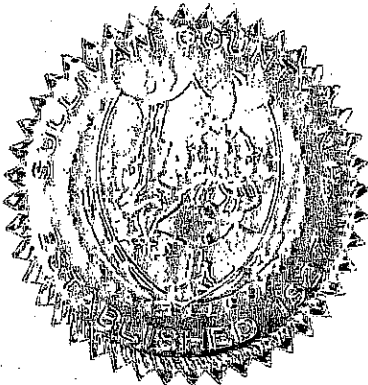

Representative Charlotte Houde-Quimby


Representative Christopher Irish

Representative Stephen Prichard

Witnessed by:


Sharon Johnson-Callum



Sullivan County Delegation Meeting
June 1, 2006 6:15 PM
County Commissioners Conference Room
14 Main Street, Newport, NH 03773

Attending:

Rep. John Cloutier
Rep. Larry Converse
Rep. Brenda Ferland
Rep. Peter Franklin
Rep. Arthur Jillette
Rep. Chris Irish
Rep. Harry Gale
Rep. Stephen Pritchard
Rep. Philip Osgood
Rep. James Phinizy
Rep. Beverly Rodeschin

Absent:

Rep. Tom Donovan

Visitors:

Commissioner Donald Clarke
Commissioner Ethel Jarvis
Sheriff Michael Prozzo
Registrar of Deeds Sharron King
County Attorney Marc Hathaway
Ed Gil de Rubio, County Manager

The meeting of the full delegation was called to order at 6:15pm.

Agenda item no. 1 Review and ratify Elected Official salaries

The first item of business was the setting of salaries for the elected officials. Rep. Ferland presented the recommendations of the Executive Finance Committee.

Rep. Ferland moved, and Rep. Converse seconded to accept the EFC recommended salaries [3 Commissioners \$9,500 for each one, \$4,771 for County Treasurer, \$70,055 for County Attorney, \$54,000 for Sheriff and \$45,714 for Registrar of Deeds] (Copy on file) for elected officials. There ensued a rather heated discussion about the figures being proposed. Rep. Gale noted that the county had done a study of salaries during the year 2000 in which the elected officials participated. He noted that had the Executive Finance Committee followed these recommendations the salaries of the elected officials would have been higher than the Executive Finance Committee's current recommendations. Rep. Rodeschin noted that the higher figures would only add 3/10ths of one cent to the tax rate. Rep. Ferland felt that she could not justify increasing the amount of the current Executive Finance Committee recommendation.

Rep. Gale moved, and Rep. Irish seconded, to modify certain elected officials' salaries as follows: Registry of Deeds to \$50,952; County Sheriff to \$60,949; and County Attorney to \$72,157. These figures add about \$15,000 to the total cost of these salaries. Rep. Irish and Rep. Osgood spoke in support of increasing the amounts of the salaries.

The question was called by Rep. Osgood and seconded by Rep. Ferland with a show of hands and passed.

On the amendment to accept the salary levels proposed by Rep. Gale. Roll call vote was as follows:

Yes: Gale, Irish, Osgood, Pritchard, and Rodeschin

No: Cloutier, Converse, Ferland, Franklin, Houde-Quimby, Jillette, Phinizy 5-7, vote failed.

Back to the main motion [from Rep. Ferland and Converse]. Roll call vote was as follows:

Yes: Cloutier, Converse, Ferland, Franklin, Houde-Quimby; Jillette

No: Gale, Irish, Osgood, Pritchard, Rodeschin, and Phinizy

Vote Tied: Vote failed

6:55 Commissioners and County Manager left the meeting to hold the Public Hearing
The delegation decided to continue meeting beyond 7:00pm.

Rep. Pritchard moved, and Rep. Rodeschin seconded, to reconsider the vote to defeat the Executive Finance Committee recommendation. The motion to reconsider was approved by a show of hands. The reconsidered vote was as follows:

Yes: Converse, Ferland, Franklin, Jillette, Houde-Quimby, Phinizy, Pritchard, and Cloutier

No: Gale, Irish, Osgood, and Rodeschin

The motion passed to approve the EFC suggested salary levels.

Agenda item no. 2 permission for emergency fund transfer to Delegation budget for this current fiscal year

The next agenda item was an emergency transfer of \$3,000 from the Emergency line item to the Delegation line item to cover an account overage for the current fiscal year. A report on the delegation expenditures was passed out.

Rep. Rodeschin moved, and Rep. Converse seconded a motion that the delegation forgo the fourth quarter mileage and attendance pay until the following obligations are paid: 1) Auditor's additional costs for additional meeting, 2) Public hearing, 3) Convention, 4) Advertising, 5) and any other items that relate to the delegation expenditures. Rep. Rodeschin spoke in favor of her motion. Rep. Phinizy called the question, Rep. Rodeschin seconded calling the question. Motion defeated by a show of hands. The discussion continued. Additional questions were asked to clarify the issues. Rep. Pritchard and Rep. Gale spoke against the motion. Rep. Franklin spoke against the motion. Rep. Ferland explained that the money transfer procedure was a standard procedure. The motion went to a roll call vote:

Yes: Rodeschin, Converse

No: Ferland, Franklin, Houde-Quimby; Irish; Jillette; Osgood; Cloutier; Gale; Phinizy; Pritchard

Vote failed 2-10.

There was a motion by Rep. Ferland, seconded by Rep. Gale, to transfer \$3,000 from the Emergency Reserve line item to the Delegation line item. Roll call vote was as follows:

Yes: Converse; Ferland; Franklin; Gale; Houde-Quimby; Irish; Phinizy; Jillette; Osgood; Pritchard; Cloutier

No: Rodeschin

Agenda Item No. 3 Minutes: Review and Approve

Rep. Phinizy moved, and Rep. Houde-Quimby seconded, to approve the minutes of March 24, and May 10, 2006. Motion passed by voice vote. Rep. Rodeschin abstained as she was not present at part of one meeting.

Agenda Item No. 1 - revisited

Rep. Gale moved, and Rep. Osgood seconded, that the minutes are to show that the delegation had not complied with the salary plan they adopted in 1999. It was noted by Rep. Irish that this motion was not appropriate but was a personal opinion, which he would like to concur to. Rep. Rodeschin concurred also. Rep. Houde-Quimby agreed as well. The County Attorney said these officials agreed to participate in a single system for setting salaries. He said there are serious inequities, especially for the Sheriff and the Registrar of Deeds, but they agreed to go along with the system.

Rep. Pritchard moved, and Rep. Gale seconded, to reconsider the last considered motion on elected officials salaries. By hand vote of 7 yes, 5 no, reconsideration was approved.

Rep. Gale moved, and Rep. Irish seconded, that the following salaries be changed:

- Registrar of Deeds to \$50,952
- County Sheriff to \$60,949
- County Attorney to \$72,157. Rep. Gale spoke in favor of his motion. Rep. Ferland spoke in defense of the Finance Committee motion. It was decided to divide the question and vote on salaries separately. Rep. Houde-Quimby spoke in favor of the Executive Finance Committee motion. Sheriff Prozzo spoke in favor of the motion.

Rep. Irish moved to make the Commissioners salaries \$8,500 each. Rep. Gale withdrew his motion. The vote on three Commissioners salaries at \$8,500 each was 6-6. Tie vote failed.

A hand vote on the Treasurer's salary at \$4,771 was 12-0. Vote passed.

A hand vote on the County Attorney's salary at \$72,157 was 7-5. Vote passed.

A hand vote on the Sheriff's salary at \$60,949 was 7-5. Vote passed.

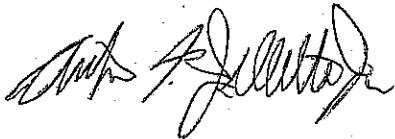
A hand vote on the Registrar of Deeds salary at \$50,952 was 9-3. Vote passed.

A hand vote on the Commissioners salary at \$9,500 each was 8-4. Vote passed.

Agenda Item No. 4

Rep. Irish moved, and Osgood seconded, a motion to adjourn. The motion passed.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Arthur G. Gillette, Jr.", written in a cursive style.

Arthur G. Gillette, Jr.,
Delegation Clerk

AJ/s.j-c.

Sullivan County Delegation Meeting

June 12, 2006

**Sullivan County Complex
3rd. Floor Probate Court Room
14 Main Street
Newport NH**

Attending:

Rep. John Cloutier	Comm. Don Clark
Rep. Larry Converse	Comm. Ethel Jarvis
Rep. Charlotte Houde-Quimby	Comm. Ben Nelson
Rep. Peter Franklin	County Manager Ed Gil de Rubio
Rep. Philip Osgood	Mr. Michael Pulling, HCMA representative
Rep. Brenda Ferland	Members of the General Public
Rep. Stephen Prichard	
Rep. Harry Gale	Representatives of the Press
Rep. Beverly Rodeschin	
Rep. Arthur Jillette, Jr	
Rep. Tom Donovan	
Rep. James Phinizy	
Rep. Chris Irish	

Chairman, Rep. John Cloutier, opened the meeting at 9:02 AM.

Commissioner Don Clarke led the pledge to the flag.

County Manager Ed Gil de Rubio then introduced Michael Pulling from Healthcare Management Associates who presented a business plan for the development of an assisted living facility at the Sullivan County Complex in Unity. His presentation followed the attached report. (See attached report)

The net conclusion of the presentation was that the development of an assisted living facility was a viable concept to pursue. His presentation ended about 11:00 AM.

The next aspect of the meeting was a presentation of the Executive Finance Committee's proposed budget to the Delegation by the EFC Chair Rep. Brenda Ferland. Rep. Ferland went through the written budget as printed. (See attached Document) She answered questions by Delegation members to clarify various aspects of the presentation.

11:25 AM Representative Donovan left the meeting.

There were a number of questions about items in the budget for replacement of services in the event that there was a termination of the Genesis Contract in less than a year.

12:26 PM, Rep. Osgood left the meeting.

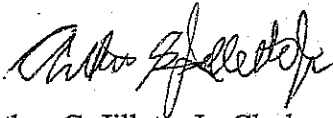
Rep. Gale moved, Rep. Prichard 2nd. That the Delegation request an opinion from the County Attorney as to if the County Delegation has the authority to approve individual line items in the budget, or if it only has the authority to approve bottom line figures. After some discussion of the motion, Rep. Gale and Rep Prichard withdrew their motion.

During the discussion that followed, Rep. Franklin quoted from RSA 24 regarding the county responsibility to vote on appropriations. Rep. Ferland noted that the RSA's have been followed during the 8 years she has been a representative.

A move to approve the minutes of June 1 was requested to be delayed by Rep. Ferland as she felt one significant motion was not reported. (A re-examination of the tape did not verify this.)

Rep. Rodeschin moved that the meeting be adjourned. Motion to adjourn approved at 1:03 PM.

Respectfully submitted,



Arthur G. Jillette Jr, Clerk
Sullivan County Delegation

Sullivan County, New Hampshire
ANNUAL CONVENTION
FY 07 Proposed County Budget
Minutes of June 19, 2006

DELEGATION MEMBERS PRESENT: Representative John R. Cloutier, Chairman; Representative Brenda Ferland, Representative Charlotte Houde-Quimby, Representative Harry Gale, Representative Joe Osgood, Representative Stephen Prichard, Representative Larry Converse, Vice Chairman; Representative Arthur Jillette Jr., Clerk; Representative Beverly T. Rodeschin, Representative Chris Irish, Representative Tom Donovan, Representative Peter Franklin, Representative James Phinizy*.

OTHERS PRESENT: Ed Gil de Rubio, County Manager; Donald S. Clarke, Chairman Board of Commissioners; Ben C. Nelson, Vice Chairman, Board of Commissioners; Ethel Jarvis, Clerk, Board of Commissioners; Heidi Smith, S.C.H.C. Director of Nursing; Sherrie Curtis, Human Services Coordinator; Sam Clough, Newport Enrichment Team Executive Director; Sheriff Michael Prozzo, County Attorney Marc Hathaway, Greg Chanis, Facilities & Operations Director; Janice Heighes, Conservation District Manager; Courtney Marshall, S.C.H.C. Administrator; Sharron King, Registrar of Registry of Deeds; Dodi Violette, Accounts Clerk I; Sharon Johnson-Callum, Commissioners Office Administrative Assistant; Peter Farrand, Human Resource Director; Mark Pitkin, County Treasurer; Seth Wilner, County Cooperative Extension Co-Office Manager; Scott Hagar, D.O.C. Superintendent; Lori Blake, D.O.C. Secretary; Kevin Cooney, CEO of Community Alliance of Human Services; Gordon Flint Sr., Newport Resident; David Corriveau, Valley News staff reporter; Helen Charpentier, Sunapee Resident; Josh Adams, Eagle Times staff reporter

CALL TO ORDER: Representative Cloutier opened the meeting at 9:00 a.m. followed by the Pledge of Allegiance, led by Commissioner Jarvis.

MINUTES: *Representative Prichard moved, seconded by Representative Houde-Quimby, to accept the minutes of the June 1, 2006 meeting. The motion passed by a voice vote.*

REPORT FROM THE BOARD OF COMMISSIONERS: Commissioner Donald S. Clarke, Chairman Board of Commissioners came forward to give the report. Commissioner Clarke thanked all who put the time and effort into preparing the budget. He pointed out the pictures on the wall in the Ahern Building, which represent each Town in the County. He said a wonderful job was done on the pictures.

REPORT FROM COUNTY MANAGER: County Manager Gil de Rubio expressed his gratitude to the Department Heads and the entire staff of Sullivan County for all the time they put into the budget. He said that the proposed Union agreement is a one-year extension of the current contract, which will close at the end June. He said very little was

changed. He said the one-year would give them time to come up with some plan for the health care cost issues.

*Representative Phinizy joined the meeting at 9:13 a.m.

County Manager Gil de Rubio discussed minor changes to the agreement, which he said were mostly housekeeping issues. He thanked the union members and AFSME for their work. There was general discussion on a one-year contract as opposed to a three-year contract. County Manager Gil de Rubio said that this was ratified by the Union last week 75 to 10 in favor.

Representative Phinizy moved, seconded by Representative Prichard to adopt the Union contract for the County and the employees as printed for July 1, 2006 to June 30, 2007.

Representative Franklin asked why there were blank pages in the contract he received and said that the index did not match the page numbers. County Manager Gil De Rubio said there were some software problems, but there is nothing left out or missing.

Representative Franklin said that the vote is for only what is printed and nothing will be added to it. ***The motion passed by voice vote.***

REPORT FROM THE EXECUTIVE FINANCE COMMITTEE: Representative Ferland came forward to give the report. ***Representative Ferland, seconded by Representative Irish, moved to accept the County Budget for a total of \$27,035,550.00, of which \$9,283,721.00 is to be raised by the taxes.***

Representative Ferland gave a background of the County Departments and asked for the support of the Delegation. She asked that questions from the Delegation come after each department rather than at the end of the presentation. Representative Ferland started on page 8 and discussed the changes in the proposed budget.

There was general discussion on the use of county vehicles.

There was general discussion on Incentives and the changes in the programs they decided to make.

There was general discussion on the increases in the County Attorney's office. County Attorney Hathaway gave a breakdown of the expenses in his office. Representative Rodeschin said that she would like to get more information from him about the backlog in the Superior Court. County Manager Gil De Rubio said he ran cable so they could do more video arraignments to help cut down on the traveling expenses but the State is not working with them. He felt it would be beneficial for both Representative Rodeschin and Representative Franklin to call the Superior Court Administration to get their help.

Sheriff Prozzo said that many grants are gone now and are going to Homeland Security and that taxpayers now have to pay the expenses.

There was general discussion on the \$25,000.00 funded for Cooperative Extension. Mr. Wilner gave a history of the funding for the Forester.

Representative Phinizy asked County Manager Gil de Rubio for an explanation on the percentage of pay increases. County Manager Gil de Rubio explained that the 3% is an average and evaluations are taken into consideration.

There was general discussion on the new vehicles for the Department of Corrections. Scott Hagar, Superintendent of Corrections, explained how their vehicles are used. He said they try to share resources whenever they can with Sheriff's Office. There was general discussion on the prison population, equipment, and general supplies.

Representative Prichard said he was very impressed with the nonprofit services and said that the money for County Grants is very well spent.

Representative Franklin asked for clarification on the transfers of funds and how taxpayers would know what was part of the budget. County Manager said that they would appear in the county reports and auditors reports and that anything in Fund 10 is paid by property tax.

There was some discussion on the Contract Services for the Register of Deeds. Ms. Sharron King, Registrar of Deeds clarified that contract services in not what she buys equipment with. She said it is to pay for the leasing of the equipment so that she can do indexing and provide information for public use.

The Delegation took a break at 11:12 a.m. and reconvened at 11:21 a.m.

Chairman Cloutier announced that the Delegation has been invited to the Capital Center of Performing Arts. He said that John Scranton and his daughter are doing a film there on June 22, 2006 at 7:00 p.m. Please see Representative Cloutier for more information. Commissioner Clarke asked that it be emailed to everyone.

Representative Ferland gave a brief synopsis of the projects they would like to do for Capital Improvements. She highlighted some improvements that have already been done in the nursing home.

Representative Ferland concluded her report. Representative Rodeschin thanked her for a thorough job going over the budget.

Representative Ferland corrected the Registry of Deeds. She said that the expense budget bottom line would be restored by \$50,000.00, which will be \$394,678.00. This will reflect the money for the Connor and Connor contract.

Representative Ferland moved, seconded by Representative Osgood, to restore the \$50,000.00 to the expense side of the Registry of Deeds budget. A roll call vote was as follows:

YES: Irish, Gale, Osgood, Rodeschin, Prichard, Phinizy, Ferland, Franklin, Converse, Donovan, Jillette, Cloutier, Houde-Quimby

NO:

The motion passed unanimously.

Representative Phinizy moved, seconded by Representative Osgood, to change the transfer out to \$75,322.00 from Fund 22 into Fund 10 Revenue. The motion passed by voice vote.

PUBLIC COMMENTS: Chairman Cloutier opened up the meeting to the public for comments on the Proposed FY 07 Budget.

Mr. Seth Wilner, Sullivan County resident/Cooperative Extension Co-Office Manager, came forward with two changes for consideration. He requested that the postage for \$800.00 and the travel for \$310.00 that was removed be reinstated into the Cooperative Extension budget. There was general discussion on the expense of postage and travel.

There being no one else from the public who wished to speak, Chairman Cloutier closed the public hearing.

Representative Rodeschin moved, seconded by Representative Houde-Quimby, to increase the Cooperative Extension budget by \$1,110.00 to reinstate the postage for \$800.00 and travel for \$310.00, making the bottom line \$220,768.00. There was hand vote of 10 yes, and 3 no. The motion passed.

Chairman Cloutier recessed the meeting for lunch at 12:20 p.m. until 1:00 p.m.

The meeting reconvened at 1:04 p.m.

OLD BUSINESS:

Representative Ferland moved to amend the original motion, seconded by Representative Irish, to \$27,036,660.00 with \$9,283,721.00 to be raised from taxes.

The floor was opened for further amendment.

Representative Gale clarified that the amended budget amount included the \$1,110.00 for the Cooperative Extension and sufficient funding for consulting at the nursing home.

Representative Ferland moved, seconded by Representative Rodeschin, to call the question. A roll call vote was as follows:

YES: Irish, Gale, Osgood, Rodeschin, Prichard, and Ferland.

NO: Phinizy, Franklin, Converse, Donovan, Houde-Quimby, Jillette, Cloutier. 6 Yes, 7 No. The vote failed.

A roll call vote to pass the amended budget was as follows:

YES: Irish, Gale, Osgood, Rodeschin, Prichard, and Ferland

NO: Phinizy, Franklin, Converse, Donovan, Houde-Quimby, Jillette, Cloutier.

The motion fails Yes 6, No 7.

Chairman Cloutier said the budget was open for further amendment.

Representative Donovan moved, seconded by Representative Converse, to move the Genesis contract from Fund 40 to the Commissioner's Budget.

Representative Irish asked for legal clarification that this motion could be done under the guidelines of a budget. County Manager Gil de Rubio said the auditors would not accept it done that way. There was general discussion as to whose budget the Genesis Contract belonged in. County Attorney Hathaway said in his professional judgment the motion is not appropriate.

Representative Donovan withdrew his motion.

Representative Donovan moved, seconded by Representative Franklin, to reduce the consulting contract with Genesis by \$250,000.00 from Fund 40.

Representative Donovan felt that Genesis should be transitioned out over the next six months because the nursing home no longer needs them. Representative Ferland pointed out that the Finance Committee already cut \$200,000.00 out of the Genesis contract. She said that they would leave in 60 days if their contract were cut.

Representative Irish spoke in opposition of cutting the Genesis contract and pointed out that there is no backup plan if Genesis left.

Representative Gale spoke in opposition of eliminating Genesis and that this decision should be left up to the County Manager.

Representative Osgood spoke in opposition of eliminating Genesis.

Representative Franklin spoke in favor of eliminating Genesis stating that it is very expensive and seems to be for an indefinite period. He said they have done their job as consultants and we have people in the nursing home now who are capable of this.

Representative Prichard said they need to determine where the Delegates authority and responsibility begin and end and where the Commissioner's begin and end.

Representative Ferland clarified that the only money in the Budget for Genesis is \$225,000.00 and that would be the only amount cut from the budget if Genesis were eliminated.

Representative Osgood called the question, seconded by Representative Rodeschin. A hand vote showed 6-7 failed.

Chairman Cloutier called a five-minute recess at 2:38 p.m.

The Delegation reconvened at 2:46 p.m.

Commissioner Clarke said that this conversation is inappropriate at this time. He suggested having the conversation next January and keep Genesis on as is.

Representative Irish asked County Attorney Hathaway if they had the legal authority to start dictating contract specifications and enforcing terminations of contracts. County Attorney Hathaway said as a rule, no. He said the Convention has the authority to appropriate funds. He said the Convention does not have the authority as to who the vendors would be and he cited a 1975 case dealing with the same situation. He said the issue should not be if Genesis remains but how much money is necessary for the Commissioners to manage the county.

Representative Irish said that taking this money away, the Delegation would be intentionally taking money away that would allow the County to do their job.

Representative Phinizy moved, seconded by Representative Converse, to amend Representatives Donovan's motion to cut the Contract Services consultant fee to \$112,000.00.

Representative Phinizy spoke to the motion indicating that reduction of the consulting fees to \$112,000 would not have an adverse effect on the management of the County nursing home. This assumption is based on the fact that the Manager and other senior staff member were covered in other parts of the budget. The nine-month extension will allow the Commissioners more than ample time to conduct a search and hire a nursing home manager. This assumption is based upon discussions with the County Manager.

Representative Gale suggested approving the budget as proposed and take the word of the Commissioners and the County Manager to come up with an exit plan.

There was general discussion on the possibility of losing revenue by putting stress on the nursing home.

Representative Rodeschin moved, seconded by Representative Irish, to call the question. The motion passed by a voice vote.

Representative Phinizy moved, seconded by Representative Converse, to amend Representative Donovan's motion to appropriate \$112,000.00 in line item 40.500.12029 for consulting fees. This would reduce the consulting fees by \$88,000.00 to \$112,000.00

Representative Donovan and Representative Franklin withdrew their amendment.

The Delegates took a recess at 3:38 p.m.

The Delegates reconvened at 3:42 p.m.

Representative Ferland said that the Contract Service bottom line is \$500,682.00 is the amount being voted on.

YES: Phinizy, Franklin, Converse, Donovan, Jillette, Cloutier, Houde-Quimby.

NO: Irish, Gale, Osgood, Rodeschin, Prichard, and Ferland.

The Motion passes 7-6.

Representative Ferland moved, seconded by Representative Irish, to pass a budget of \$26,948,660.00 with the original amount to be raised by taxes to be \$9,283,721.00. A roll call vote was as follows:

YES: Phinizy, Converse, Donovan, Jillette, Cloutier, Houde-Quimby, Franklin.

NO: Irish, Gale, Osgood, Rodeschin, Prichard, and Ferland.

The motion passed 7-6. The budget is adopted.

NEW BUSINESS:

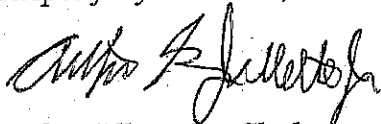
Representative Rodeschin moved, seconded by Representative Gale, to authorize the County Commissioners to apply for, receive, and expend federal and state grants which become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the county may legally appropriate money. The motion passed by a voice vote.

Representative Rodeschin moved, seconded by Representative Houde-Quimby, to require the County Commissioners to obtain written authority of the Executive Finance Committee before transferring monies from one fund to another fund or any appropriation or part thereof under RSA 24:15. Representative Rodeschin said that the motion is based on the language written on the Agenda and not on the motion hand out because there is a minor difference in the two. The motion passed with a voice vote.

Representative Phinizy moved, seconded by Representative Prichard, to approve the mileage rate increase recommendation from .40 to .44 cents per mile effective July 1, 2006. The motion passed 12-1 by voice vote. Representative Converse was opposed.

On a motion by Representative Rodeschin, seconded by Representative Gale, the Delegation adjourned the meeting at 4:52 p.m.

Respectfully submitted,



Arthur Jillette Jr., Clerk
Sullivan County Delegation

Sullivan County NH
FY2006 County Annual Report

"All day, every day, we make life better."



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